



# Landfill Tax (Scotland) Act 2014

## 2014 asp 2

### PART 3

#### ADMINISTRATION

##### *Information*

#### **31 Information: site restoration**

- (1) Before commencing restoration of all or part of a landfill site, the operator of the site must—
  - (a) notify the Tax Authority <sup>F1</sup>... that the restoration is to commence, and
  - (b) provide such other <sup>F2</sup>... information as the Tax Authority may require.
- (2) In this section “restoration” means work, other than capping waste, which is required by a relevant instrument to be carried out to restore a landfill site to use on completion of waste disposal operations.
- (3) The following are relevant instruments—
  - (a) a planning permission,
  - (b) an authorisation.

#### **Textual Amendments**

- F1** Words in s. 31(1)(a) repealed (7.11.2014) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), [Sch. 4 para. 10\(12\)\(a\)](#) (with ss. 257-259); S.S.I. 2014/278, art. 2, Sch.
- F2** Word in s. 31(1)(b) repealed (7.11.2014) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), [Sch. 4 para. 10\(12\)\(b\)](#) (with ss. 257-259); S.S.I. 2014/278, art. 2, Sch.

#### **Commencement Information**

- I1** [S. 31](#) in force at 1.4.2015 by [S.S.I. 2015/109](#), [art. 2](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Tax (Scotland) Act 2014, Section 31.