



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 in writing that the restoration is to commence, and
 - (b) provide such other written 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.