



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 4

GENERAL AND INTERPRETATION

The Tax Authority

34 The Tax Authority

(1) For the purposes of this Act, the Tax Authority is [^{F1}Revenue Scotland].

^{F2}(2)

Textual Amendments

F1 Words in s. 34(1) substituted (25.9.2014) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(1), [Sch. 4 para. 10\(14\)\(a\)](#) (with ss. 257-259)

F2 S. 34(2) repealed (25.9.2014) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(1), [Sch. 4 para. 10\(14\)\(b\)](#) (with ss. 257-259)

Changes to legislation:

There are currently no known outstanding effects for the Landfill Tax (Scotland) Act 2014, Section 34.