



# 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 the Scottish Ministers.
- (2) The Scottish Ministers may, by order, amend subsection (1) to provide that another person is the Tax Authority.