



# Landfill Tax (Scotland) Act 2014

## 2014 asp 2

### PART 4

#### GENERAL AND INTERPRETATION

*Application of Act to partnerships, groups of companies etc.*

#### **37 Partnership, bankruptcy, transfer of business etc.**

- (1) As regards any case where a business is carried on in partnership or by an unincorporated body, the Scottish Ministers may, by regulations, make provision for determining by what persons anything required by this Act to be done by a person is to be done.
- (2) The registration under this Act of an unincorporated body may be in the name of the body concerned; and in determining whether taxable activities are carried out by such a body no account is to be taken of any change in its members.
- (3) The registration under this Act of a body corporate carrying on a business in several divisions may, if the body corporate so requests and the Tax Authority thinks fit, be in the names of those divisions.
- (4) As regards any case where a person carries on a business of a person who has died or become bankrupt or incapacitated or whose estate has been sequestrated, or of a person which is in liquidation or receivership or administration, the Scottish Ministers may, by regulations—
  - (a) require the person carrying on the business to inform the Tax Authority of the fact that the person is carrying on the business and of the event that has led to that person carrying it on,
  - (b) make provision allowing the person carrying on the business to be treated for a limited time as if the person were the other person,
  - (c) make provision for securing continuity in the application of this Act where the person carrying on the business is so treated.
- (5) The Scottish Ministers may, by regulations, make provision for securing continuity in the application of this Act in cases where a business carried on by a person is transferred to another person as a going concern.

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*Status: This is the original version (as it was originally enacted).*

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- (6) Regulations under subsection (5) may, in particular—
- (a) require the transferor to inform the Tax Authority of the transfer,
  - (b) provide for liabilities and duties under this Act of the transferor to become, to such extent as may be provided in the regulations, liabilities and duties of the transferee,
  - (c) provide for any right of either of them to repayment or credit in respect of tax to be satisfied by making a repayment or allowing a credit to the other.
- (7) Regulations under subsection (5) may, in particular, provide that no such provision as is mentioned in subsection (6)(b) or (c) is to have effect in relation to any transferor and transferee unless an application to that effect has been made by them under the regulations.