



# Landfill Tax (Scotland) Act 2014

## 2014 asp 2

### PART 2

#### KEY CONCEPTS

##### *Taxable disposals*

#### **6 Prescribed landfill site activities to be treated as disposals**

- (1) The Scottish Ministers may, by order, prescribe a landfill site activity for the purposes of this section.
- (2) A “landfill site activity” means any of the following descriptions of activity, or an activity that falls within any of the following descriptions—
  - (a) using or otherwise dealing with material at a landfill site,
  - (b) storing or otherwise having material at a landfill site.
- (3) If a prescribed landfill site activity is carried out at a landfill site, the activity is to be treated—
  - (a) as a disposal of the material involved in the activity as waste,
  - (b) as a disposal of that material made by way of landfill, and
  - (c) as a disposal at the landfill site of that material.
- (4) An order under this section may prescribe a landfill site activity by reference to conditions.
- (5) Those conditions may, in particular, relate to either or both of the following—
  - (a) whether the landfill site activity is carried out in a designated area of a landfill site,
  - (b) whether there has been compliance with a requirement to give information relating to—
    - (i) the landfill site activity, or
    - (ii) the material involved in the landfill site activity,including information relating to whether the activity is carried out in a designated area of a landfill site.

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*Status: This is the original version (as it was originally enacted).*

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- (6) In subsection (5), “designated area” means an area of a landfill site designated in accordance with—
- (a) an order under this section, or
  - (b) regulations under section 30, 32 or 33.
- (7) An order under this section may modify any enactment (including this Act).