



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 2

KEY CONCEPTS

Exemptions

7 Material removed from water

- (1) A disposal is not a taxable disposal for the purposes of this Act if it is shown to the satisfaction of the Tax Authority that the disposal is of material all of which—
 - (a) has been removed (by dredging or otherwise) from water falling within subsection (2), and
 - (b) formed part of or projected from the bed of the water concerned before its removal.
- (2) Water falls within this subsection if it is—
 - (a) a river, canal or watercourse (whether natural or artificial), or
 - (b) a dock or harbour (whether natural or artificial).
- (3) A disposal is not a taxable disposal for the purposes of this Act if it is shown to the satisfaction of the Tax Authority that the disposal is of material all of which—
 - (a) has been removed (by dredging or otherwise) from water falling within the approaches to a harbour (whether natural or artificial),
 - (b) has been removed in the interests of navigation, and
 - (c) formed part of or projected from the bed of the water concerned before its removal.
- (4) A disposal is not a taxable disposal for the purposes of this Act if it is shown to the satisfaction of the Tax Authority that the disposal is of material all of which—
 - (a) consists of naturally occurring mineral material, and
 - (b) has been removed (by dredging or otherwise) from the sea in the course of commercial operations carried out to obtain substances such as sand or gravel from the seabed.

Changes to legislation: There are currently no known outstanding effects for the Landfill Tax (Scotland) Act 2014, Section 7. (See end of Document for details)

- (5) A disposal is not a taxable disposal for the purposes of this Act if it is shown to the satisfaction of the Tax Authority that the disposal is of material all of which comprises material falling within subsection (1) or (3) and other material which has been added to that material for the purpose of securing that it is not liquid waste.

Commencement Information

II S. 7 in force at 1.4.2015 by S.S.I. 2015/109, art. 2

Changes to legislation:

There are currently no known outstanding effects for the Landfill Tax (Scotland) Act 2014, Section 7.