



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 2

KEY CONCEPTS

Exemptions

8 Material resulting from mining and quarrying

- (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 fulfils each of the conditions set out in subsection (2).
- (2) The material—
 - (a) must result from commercial mining operations (whether the mining is deep or open-cast) or from commercial quarrying operations,
 - (b) must be naturally occurring material extracted from the earth in the course of the operations, and
 - (c) must not have been subjected to, or result from, a non-qualifying process carried out at any stage between the extraction and the disposal.
- (3) A non-qualifying process is—
 - (a) a process separate from the mining or quarrying operations, or
 - (b) a process forming part of those operations and permanently altering the material's chemical composition.

Commencement Information

II S. 8 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 8.