



# Landfill Tax (Scotland) Act 2014

## 2014 asp 2

### PART 2

#### KEY CONCEPTS

##### *Exemptions*

#### **9 Disposal of qualifying material at former quarries**

- (1) A disposal is not a taxable disposal for the purposes of this Act if it is—
  - (a) of material all of which is treated for the purposes of section 13 as qualifying material, and
  - (b) made at a qualifying landfill site.
- (2) A landfill site is a qualifying landfill site for the purposes of this section if at the time of the disposal—
  - (a) the landfill site is or was a quarry,
  - (b) subject to subsection (3), it is a requirement of planning permission in respect of the land in which the quarry or former quarry is situated that it be wholly or partially refilled, and
  - (c) subject to subsection (4), the authorisation permitting disposals on or in the land comprising the site permits only the disposal of material which constitutes qualifying material.
- (3) Where a quarry—
  - (a) was in existence before 1 October 1999, and
  - (b) quarrying operations ceased before that date,the requirement referred to in subsection (2)(b) must have been imposed on or before that date.
- (4) Where an authorisation permitting disposals on or in the land does not (apart from the application of this subsection) meet the requirements of subsection (2)(c) and an application has been made to vary the authorisation in order to meet them, it is to be deemed to meet them for the period before—
  - (a) the application is disposed of, or

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*Changes to legislation: There are currently no known outstanding effects for the Landfill Tax (Scotland) Act 2014, Section 9. (See end of Document for details)*

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- (b) the second anniversary of the making of the application if it occurs before the application is disposed of.
- (5) For the purposes of subsection (4), an application is disposed of if—
- (a) it is granted,
  - (b) it is withdrawn,
  - (c) it is refused and there is no right of appeal against the refusal,
  - (d) a time limit for appeal against refusal expires without an appeal having been commenced, or
  - (e) an appeal against refusal is dismissed or withdrawn and there is no further right of appeal.

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**Commencement Information**

**II** S. 9 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 9.