



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 1

SCOTTISH LANDFILL TAX

1 The tax

- (1) A tax (to be known as Scottish landfill tax) is to be charged in accordance with this Act.
- (2) The Tax Authority is to be responsible for the collection and management of the tax.

Commencement Information

II [S. 1](#) in force at 1.4.2015 by [S.S.I. 2015/109](#), [art. 2](#)

2 Overview

This Act is arranged as follows—

Part 2 contains provision for the key concepts underlying the tax including—

- (a) what is a taxable disposal,
- (b) what disposals are exempt from tax,
- (c) how to calculate the amount of tax,
- (d) who is liable to pay the tax,
- (e) when credit is available in relation to the tax,

Part 3 contains provision about the administration of the tax,

Part 4 contains provision about the Tax Authority and definitions of expressions used in the Act,

Part 5 contains provision about subordinate legislation powers and commencement as well as other final provisions.

Commencement Information

I2 [S. 2](#) 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, Part 1.