



# Landfill Tax (Scotland) Act 2014

## 2014 asp 2

### PART 3

#### ADMINISTRATION

#### *Accounting for tax*

#### **25 Accounting for tax and time for payment**

The Scottish Ministers may, by regulations, provide that a registrable person must—

- (a) account for tax by reference to such periods (“accounting periods”) as may be determined by or under the regulations,
- (b) make, in relation to accounting periods, returns in such form and at such times as may be so determined,
- (c) pay tax at such times and in such manner as may be so determined.