



# Landfill Tax (Scotland) Act 2014

## 2014 asp 2

### PART 2

#### KEY CONCEPTS

#### *Calculation of tax*

#### **13 Amount of tax**

- (1) The amount of tax charged on a taxable disposal is to be found by multiplying the standard rate by the weight in tonnes of the material disposed of.
- (2) The standard rate is the sum specified for the purposes of this section in an order made by the Scottish Ministers.
- (3) Where the material disposed of consists entirely of qualifying material, the amount of tax charged is to be found by multiplying the lower rate by the weight in tonnes of the material disposed of.
- (4) Qualifying material is material listed (in one or more category) in an order made by the Scottish Ministers.
- (5) The lower rate is the sum specified for the purposes of this section in an order made by the Scottish Ministers.
- (6) An order under subsection (5) may set different lower rates for different categories of qualifying material.
- (7) The Scottish Ministers must—
  - (a) set criteria to be considered in determining from time to time what material is to be listed as qualifying material,
  - (b) keep those criteria under review,
  - (c) revise them whenever they consider they should be revised, and
  - (d) publish the criteria (and any revised criteria).
- (8) In determining from time to time what material is to be listed as qualifying material, the Scottish Ministers must have regard to—
  - (a) the criteria (or revised criteria) published under subsection (7)(d), and

---

*Status: This is the original version (as it was originally enacted).*

---

(b) any other factors they consider relevant.