



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 3

ADMINISTRATION

Information

31 Information: site restoration

- (1) Before commencing restoration of all or part of a landfill site, the operator of the site must—
 - (a) notify the Tax Authority ^{F1}... that the restoration is to commence, and
 - (b) provide such other ^{F2}... information as the Tax Authority may require.
- (2) In this section “restoration” means work, other than capping waste, which is required by a relevant instrument to be carried out to restore a landfill site to use on completion of waste disposal operations.
- (3) The following are relevant instruments—
 - (a) a planning permission,
 - (b) an authorisation.

Textual Amendments

- F1** Words in s. 31(1)(a) repealed (7.11.2014) by Revenue Scotland and Tax Powers Act 2014 (asp 16), s. 260(2), **Sch. 4 para. 10(12)(a)** (with ss. 257-259); S.S.I. 2014/278, art. 2, Sch.
- F2** Word in s. 31(1)(b) repealed (7.11.2014) by Revenue Scotland and Tax Powers Act 2014 (asp 16), s. 260(2), **Sch. 4 para. 10(12)(b)** (with ss. 257-259); S.S.I. 2014/278, art. 2, Sch.

Commencement Information

- I1** S. 31 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 31.