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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 3**

**The Scottish Landfill Tax (Administration) Regulations 2015**

**PART 3**

**Accounting, payment, and non-disposal areas**

**Interpretation**

**9.** In this Part, the first accounting period of a registrable person shall begin on the effective date of registration.

**Making of returns**

**10.**—(1) Subject to paragraph (3) below and save as Revenue Scotland may otherwise allow, a registrable person shall, in respect of each accounting period, make a return to Revenue Scotland.

(2) Subject to paragraph (3) below, a registrable person shall make each return not later than 44 days following the end of the period to which it relates.

(3) Where Revenue Scotland consider it necessary in the circumstances of any particular case, it may—

- (a) vary the length of any accounting period or the date on which it begins or ends or by which any return must be made;
- (b) allow or direct the registrable person to make a return in accordance with sub-paragraph (a) above;
- (c) allow or direct a registrable person to make returns to a specified address,

and any person to whom Revenue Scotland gives any direction such as is referred to in this regulation shall comply therewith.

**Payment of tax**

**11.**—(1) Where a return is to be made under regulation 10, the tax or additional tax payable must be paid to Revenue Scotland at the same time as the return is made.

(2) Tax payable as a result of the amendment of a return must be paid at the same time as the amendment is made.

(3) For the purposes of subsections (1) and (2), tax is treated as paid if arrangements satisfactory to Revenue Scotland are made for payment of the tax.

(4) A return under regulation 10 must also include a declaration by the taxpayer that the return is, to the best of the taxpayer's knowledge, correct and complete.

(5) However, where the taxpayer authorises an agent to complete the return, the agent must certify in the return that the taxpayer has declared that the information provided in the return is to the best of the taxpayer's knowledge, correct and complete.

(6) Revenue Scotland shall not be obliged to reimburse any tax owed by it to an operator (as defined in section 12(2) of the Act) until any outstanding tax return has been made by the operator and tax in respect of the return has been paid to Revenue Scotland.

(7) See section 74 of the RSTP Act for the taxpayer’s right to amend a return and sections 100 to 103 of that Act in respect of defences by Revenue Scotland of unjustified enrichment in respect of a claim by the taxpayer for reimbursement in respect of an overpayment of tax.

**Non-disposal areas**

**12.**—(1) An officer of Revenue Scotland is authorised to require a person to designate a part of a landfill site (a “non-disposal area”), and a person must designate a non-disposal area if so required.

(2) Where material at a landfill site is not going to be disposed of as waste and Revenue Scotland considers, or one of its officers considers, there to be a risk to the collection of landfill tax—

- (a) the material must be deposited in a non-disposal area; and
- (b) a registrable person must give Revenue Scotland, or one of its officers, information and maintain a record in accordance with paragraph (4) below.

(3) A designation ceases to have effect if a notice in writing to that effect is given to a registrable person by Revenue Scotland.

(4) A registrable person must maintain a record in relation to the non-disposal area of the following information, and give this information to Revenue Scotland or to one of its officers if requested—

- (a) the weight and description of all material deposited there;
- (b) the intended destination or use of all such material and, where any material has been removed or used, the actual destination or use of that material;
- (c) the weight and description of any such material sorted or removed.