
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 3

The Scottish Landfill Tax (Administration) Regulations 2015

PART 4

Credit: general

Interpretation

13. In this Part—

“relevant accounting period” means—

- (a) in the case of an entitlement to credit arising under Part 5 of these Regulations, the accounting period in which the reuse condition or, as the case may be, the enforced removal condition was satisfied;
- (b) in the case of an entitlement to credit arising under Part 6 of these Regulations, the accounting period in which the period of one year from the date of the issue of the landfill invoice expired;
- (c) in the case of an entitlement arising under Part 7 of these Regulations, the accounting period in which the qualifying contribution was made;

“relevant amount” means the amount of the credit as determined in accordance with Part 5, 6 or 7 of these Regulations, as the case may be;

“relevant tax” means the tax, if any, that was required to have been paid as a condition of the entitlement to credit.

Scope

14.—(1) This Part applies to entitlements to credit arising under Part 5, 6 or 7 of these Regulations.

(2) No credit arising under any provision of these Regulations may be claimed except in accordance with this Part.

Claims in returns

15.—(1) Subject to paragraphs (2) and (3) below, a person entitled to credit may claim it by deducting its amount from any tax due from the person for the relevant accounting period or any subsequent accounting period and, where that is done, the person shall make a return for that accounting period accordingly.

(2) Where the entitlement to credit arises under Part 7 of these Regulations, paragraph (1) above shall apply as if there were substituted for “or any subsequent accounting period” the words “or any subsequent accounting period in the same contribution year as determined in relation to that person under regulation 27”.

(3) Revenue Scotland may make directions generally or with regard to particular cases prescribing rules in accordance with which credit may or shall be held over to be credited in an accounting period

subsequent to the relevant accounting period; and where such a direction has been made that credit, subject to any subsequent such direction varying or withdrawing the rules, may only be claimed in accordance with those rules.

Payments in respect of credit

16.—(1) Subject to paragraph (5) below, where the total credit claimed by a registrable person in accordance with this Part exceeds the total of the tax due from the person for the accounting period, Revenue Scotland shall pay to the person an amount equal to the excess.

(2) Where Revenue Scotland has cancelled the registration of a person in accordance with section 22(6) of the Act, and the person is not a registrable person, the person shall make any claim in respect of credit to which this Part applies by making an application in writing.

(3) A person making an application under paragraph (2) above shall furnish to Revenue Scotland full particulars in relation to the credit claimed, including (but not restricted to)—

- (a) except in the case of an entitlement to credit arising under Part 7 of these Regulations, the return in which the relevant tax was accounted for;
- (b) except in the case of an entitlement to credit arising under Part 7 of these Regulations, the amount of the tax and the date and manner of its payment;
- (c) the events by virtue of which the entitlement to credit arose.

(4) Subject to paragraph (5) below, where Revenue Scotland is satisfied that a person who has made a claim in accordance with paragraphs (2) and (3) above is entitled to credit, and that the person has not previously had the benefit of that credit, it shall pay to the person an amount equal to the credit.

(5) Revenue Scotland shall not be liable to make any payment under this regulation unless and until the person has made all the returns which the person was required to make.