
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 3

The Scottish Landfill Tax (Administration) Regulations 2015

PART 7

Credit: bodies concerned with the environment

Functions of Revenue Scotland

32.—(1) Revenue Scotland—

- (a) may approve a body to carry out the functions prescribed by regulation 31(1) above;
- (b) may—
 - (i) at the time the body is approved; or
 - (ii) subsequently, by notice delivered to that body,impose such conditions as they see fit;
- (c) may, by notice delivered to the body, vary or revoke any condition of the approval;
- (d) may revoke the approval;
- (e) shall not approve a body without first revoking the approval for any other body with effect from a time earlier than that for which the new approval is to take effect;
- (f) for any time as regards which no approval has effect, may perform any of the functions specified in regulation 31(1);
- (g) may disclose to the regulatory body information which relates to the tax affairs of registered persons and which is relevant to the credit scheme established by this Part;
- (h) having regard to any information received from the regulatory body, may serve notices under regulation 33; and
- (i) may, with respect to the approval of a body approved under regulation 31(1)(a), revoke that approval if the approved body fails to comply with any requirement of regulation 30(1) but any person whose approval has been so revoked shall be entitled to appeal to the independent panel whose decision shall be final.

(2) Without prejudice to the generality of paragraph (1)(d) above, Revenue Scotland may revoke their approval of the regulatory body where it appears to them necessary to do so for the proper operation of the credit scheme established by this Part.