
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 277 (C. 25)

LANDFILL TAX

**The Landfill Tax (Scotland) Act 2014
(Commencement No. 1) Order 2014**

| | | |
|--|---------|--------------------------|
| <i>Made</i> | - - - - | <i>24th October 2014</i> |
| <i>Laid before the Scottish Parliament</i> | - - - - | <i>27th October 2014</i> |
| <i>Coming into force</i> | - - | <i>7th November 2014</i> |

The Scottish Ministers make the following Order in exercise of the power conferred by section 43(2) of the Landfill Tax (Scotland) Act 2014⁽¹⁾.

Citation and commencement

1. This Order may be cited as the Landfill Tax (Scotland) Act 2014 (Commencement No. 1) Order 2014 and comes into force on 7th November 2014.

Day appointed

2.—(1) The day appointed for the coming into force of the provisions of the Landfill Tax (Scotland) Act 2014 specified in column 1 of the table in the Schedule to this Order (the subject matter of which is specified in column 2 of that table) is 7th November 2014.

(2) Where a purpose is specified in column 3 of that table, a provision mentioned in column 1 comes into force in accordance with paragraph (1) only for that purpose.

St Andrew's House, Edinburgh
24th October 2014

JOHN SWINNEY
A member of the Scottish Government

(1) 2014 asp 2. The preceding footnotes to this Order narrate relevant amendments to the Landfill Tax (Scotland) Act 2014.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

SCHEDULE

Article 2

| <i>Column 1</i> | <i>Column 2</i> | <i>Column 3</i> |
|--|--|---|
| <i>(provision of the Landfill Tax (Scotland) Act 2014)</i> | <i>(subject matter)</i> | <i>(purpose)</i> |
| Section 5 | Meaning of disposal by way of landfill | For the purpose of making orders |
| Section 6 | Prescribed landfill site | For the purpose of making orders activities |
| Section 11 | Taxable disposals: power to vary | |
| Section 13 | Amount of tax | For the purpose of making orders and setting criteria under subsection (7)(a) |
| Section 14 | Qualifying material: special provisions | For the purpose of making orders |
| Section 15(2) | Weight of material disposed of | For the purpose of making regulations of |
| Section 17 | Liability of controllers of landfill sites | For the purpose of making regulations |
| Section 18(3) | Credit: general | |
| Section 19 | Credit: bad debts | |
| Section 20 | Credit: bodies concerned with the environment | |
| Section 22(4) | Registration | |
| Section 23(5) | Information required to keep register up to date | |
| Section 25(6) | Accounting for tax and time of payment | |
| Section 30(7) | Information: material at landfill sites | |
| Section 37 | Partnership, bankruptcy, transfer of business etc. | For the purpose of making regulations |

(2) Section 15 is amended by paragraph 10(2) of schedule 4 to the Revenue Scotland and Tax Powers Act 2014 (asp 16) (“RSTPA 2014”).

(3) Section 18 is amended by paragraph 10(3) of schedule 4 to RSTPA 2014.

(4) Section 22(9)(b) is repealed by paragraph 10(4) of schedule 4 to RSTPA 2014.

(5) Section 23(2)(b) is repealed by paragraph 10(5) of schedule 4 to RSTPA 2014.

(6) Section 25(b) is substituted by paragraph 10(6) of schedule 4 to RSTPA 2014.

(7) Section 30(3)(a) is amended by paragraph 10(11) of schedule 4 to RSTPA 2014.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into force certain provisions of the Landfill Tax (Scotland) Act 2014 on 7th November 2014. The relevant provisions contain Ministerial powers to make subordinate legislation. The Landfill Tax (Scotland) Act 2014 received Royal Assent on 21st January 2014. Sections 34, 35, 40, 41, 42, 43 and 44 came into force that day (section 34 was amended with effect from 25th September 2014 by paragraph 10(14) of schedule 4 to the Revenue Scotland and Tax Powers Act 2014).