

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
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(1)	Weight of material disposed of	For the purpose of making regulations
Section 17	Liability of controllers of landfill sites	For the purpose of making regulations
Section 18(2)	Credit: general	
Section 19	Credit: bad debts	
Section 20	Credit: bodies concerned with the environment	
Section 22(3)	Registration	
Section 23(4)	Information required to keep register up to date	
Section 25(5)	Accounting for tax and time of payment	
Section 30(6)	Information: material at landfill sites	
Section 37	Partnership, bankruptcy, transfer of business etc.	For the purpose of making regulations

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

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

(3) Section 22(9)(b) is repealed by paragraph 10(4) of schedule 4 to RSTPA 2014.

(4) Section 23(2)(b) is repealed by paragraph 10(5) of schedule 4 to RSTPA 2014.

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

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