

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(3) Section 22(9)(b) is repealed by paragraph 10(4) of schedule 4 to RSTPA 2014.

(4) Section 23(2)(b) is repealed by paragraph 10(5) of schedule 4 to RSTPA 2014.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