
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 151

The Scottish Landfill Tax (Exemption Certificates) Order 2015

Statement of tax otherwise due

5.—(1) Where a disposal falls within paragraph (2) of article 3, the operator must issue to the person making the disposal a statement in a form to be determined by Revenue Scotland detailing the amount of tax which (but for that paragraph) would be chargeable in respect of the disposal.

(2) The exemption certificate holder must send a copy of any statement issued under paragraph (1) to Revenue Scotland within such period of receipt of the statement as Revenue Scotland may direct.