
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 152

**The Scottish Landfill Tax (Administration)
Amendment Regulations 2015**

New regulation 39

11. After regulation 38, insert—

“Penalties

39.—(1) Where—

- (a) material has not been weighed in accordance with this Part;
- (b) a tax return is made in respect of the disposal of that material; and
- (c) there is in consequence potential lost revenue (within the meaning of sections 187 to 190 of the RSTP Act),

the registrable person is liable for a penalty in accordance with paragraph (2).

(2) Where paragraph (1) applies, any statement in the tax return regarding the weight of the material is deemed to be a deliberate inaccuracy for the purposes of section 182 of the RSTP Act and the penalty is to be calculated in accordance with section 183 of that Act.”.