
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision for the administration and assurance of Scottish landfill tax. In particular:

- Part 1 provides for the commencement of the Regulations and defines expressions used in them.
- Part 2 regulates the registration of persons who intend to make taxable disposals. It provides for changes to the register and the removal from the register of persons who cease to intend to make taxable disposals. It also makes special provision for transfers of a going concern, partnerships and other unincorporated bodies and relating to the bankruptcy or incapacity of registered persons.
- Part 3 deals with accounting for tax by making returns, the keeping of a landfill tax account, the correction of errors, payment of the tax and retention of records.
- Part 4 deals with claims and payments in respect of credits of tax arising under Parts 5, 6 and 7.
- Part 5 provides for an entitlement to credit in circumstances relating to the recycling, incineration and permanent removal of waste.
- Part 6 provides for an entitlement to credit in respect of bad debts, and regulates the evidence required and records to be kept. It also provides for the attribution of payments to debts and the repayment of credit.
- Part 7 provides for an entitlement to credit for contributions made to bodies for expenditure on approved environmental objects. It also defines the roles and responsibilities of a special regulatory body and Revenue Scotland.
- Part 8 specifies what information a landfill invoice must contain.
- Part 9 sets out the basic method of determining the weight of material disposed of, and provides for specified and agreed methods to be used instead.