
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 3

The Scottish Landfill Tax (Administration) Regulations 2015

PART 5

Credit: permanent removals etc

Entitlement to credit

- 17.—**(1) An entitlement to credit arises under this Part where—
- (a) a registered person has accounted for an amount of tax and, except where the removal by virtue of which sub-paragraph (b) below is satisfied takes place in the accounting period in which credit arising under this Part is claimed in accordance with Part 4 of these Regulations, the registered person has paid that tax; and
 - (b) in relation to the disposal on which that tax was charged, either—
 - (i) the reuse condition has been satisfied; or
 - (ii) the enforced removal condition has been satisfied.
- (2) The reuse condition is satisfied where—
- (a) the disposal has been made with the intention that the material comprised in it—
 - (i) would be recycled or incinerated;
 - (ii) removed for use (other than by way of a further disposal) at a place other than a relevant site; or
 - (iii) removed for use in restoration of a relevant site and the material involved has previously been used to create or maintain temporary hard standing, to create or maintain a temporary screening bund or to create or maintain a temporary haul road;
 - (b) that material, or some of it, has been recycled, incinerated or permanently removed from the landfill site, as the case may be, in accordance with that intention;
 - (c) that recycling, incineration or removal—
 - (i) has taken place no later than one year after the date of the disposal; or
 - (ii) where water had been added to the material in order to facilitate its disposal, has taken place no later than five years after the date of the disposal; and
 - (d) the registered person has, before the disposal, notified Revenue Scotland in writing that the registered person intends to make one or more removals of material in relation to which sub-paragraphs (a) to (c) above will be satisfied.
- (3) For the purpose of paragraph (2)(a)(ii) above a relevant site is the landfill site at which the disposal was made or any other landfill site.
- (4) The enforced removal condition is satisfied where—
- (a) the disposal is in breach of the terms of the licence or permit, as the case may be, by virtue of which the land constitutes a landfill site;

- (b) the registered person has been directed to remove the material comprised in the disposal, or some of it, by the Scottish Environment Protection Agency and the registered person has removed it, or some of it; and
 - (c) a further taxable disposal of the material has been made and, except where the registered person is the person liable for the tax chargeable on that further disposal, the registered person has paid to the site operator an amount representing that tax.
- (5) The amount of the credit arising under this Part shall be equal to the tax that was charged on the disposal; except that where only some of the material comprised in that disposal is removed, the amount of the credit shall be such proportion of that tax as the material removed forms of the total of the material.
- (6) In this regulation—
- “disposal area” means any area of a landfill site where any disposal takes place;
 - “hard standing” means a base within a landfill site on which any landfill site activity such as sorting, treatment, processing, storage or recycling is carried out;
 - “haul road” means any road within the landfill site which gives access to a disposal area;
 - “screening bund” means any structure on a landfill site (whether below or above ground) put in place to protect or conceal any landfill site activity or to reduce nuisance from noise.