
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 3

The Scottish Landfill Tax (Administration) Regulations 2015

PART 3

Accounting, payment, and non-disposal areas

Making of returns

10.—(1) Subject to paragraph (3) below and save as Revenue Scotland may otherwise allow, a registrable person shall, in respect of each accounting period, make a return to Revenue Scotland.

(2) Subject to paragraph (3) below, a registrable person shall make each return not later than 44 days following the end of the period to which it relates.

(3) Where Revenue Scotland consider it necessary in the circumstances of any particular case, it may—

- (a) vary the length of any accounting period or the date on which it begins or ends or by which any return must be made;
- (b) allow or direct the registrable person to make a return in accordance with sub-paragraph (a) above;
- (c) allow or direct a registrable person to make returns to a specified address,

and any person to whom Revenue Scotland gives any direction such as is referred to in this regulation shall comply therewith.