
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 3

The Scottish Landfill Tax (Administration) Regulations 2015

PART 4

Credit: general

Claims in returns

15.—(1) Subject to paragraphs (2) and (3) below, a person entitled to credit may claim it by deducting its amount from any tax due from the person for the relevant accounting period or any subsequent accounting period and, where that is done, the person shall make a return for that accounting period accordingly.

(2) Where the entitlement to credit arises under Part 7 of these Regulations, paragraph (1) above shall apply as if there were substituted for “or any subsequent accounting period” the words “or any subsequent accounting period in the same contribution year as determined in relation to that person under regulation 27”.

(3) Revenue Scotland may make directions generally or with regard to particular cases prescribing rules in accordance with which credit may or shall be held over to be credited in an accounting period subsequent to the relevant accounting period; and where such a direction has been made that credit, subject to any subsequent such direction varying or withdrawing the rules, may only be claimed in accordance with those rules.