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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 3**

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

**PART 4**

**Credit: general**

**Payments in respect of credit**

**16.**—(1) Subject to paragraph (5) below, where the total credit claimed by a registrable person in accordance with this Part exceeds the total of the tax due from the person for the accounting period, Revenue Scotland shall pay to the person an amount equal to the excess.

(2) Where Revenue Scotland has cancelled the registration of a person in accordance with section 22(6) of the Act, and the person is not a registrable person, the person shall make any claim in respect of credit to which this Part applies by making an application in writing.

(3) A person making an application under paragraph (2) above shall furnish to Revenue Scotland full particulars in relation to the credit claimed, including (but not restricted to)—

- (a) except in the case of an entitlement to credit arising under Part 7 of these Regulations, the return in which the relevant tax was accounted for;
- (b) except in the case of an entitlement to credit arising under Part 7 of these Regulations, the amount of the tax and the date and manner of its payment;
- (c) the events by virtue of which the entitlement to credit arose.

(4) Subject to paragraph (5) below, where Revenue Scotland is satisfied that a person who has made a claim in accordance with paragraphs (2) and (3) above is entitled to credit, and that the person has not previously had the benefit of that credit, it shall pay to the person an amount equal to the credit.

(5) Revenue Scotland shall not be liable to make any payment under this regulation unless and until the person has made all the returns which the person was required to make.