
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 3

The Scottish Landfill Tax (Administration) Regulations 2015

PART 7

Credit: bodies concerned with the environment

Interpretation and general provisions

26.—(1) In this Part—

“approved body” means a body approved by the regulatory body under regulation 31(1)(a) as a distributing body for transferring qualifying contributions to projects enrolled with the approved body (and only such projects);

“approved object” has the meaning given in regulation 29;

“contributing third party” means a person who has made or agreed to make (whether or not under a legally binding agreement) a payment to a registered person to secure the making by the registered person of a qualifying contribution or to reimburse the registered person, in whole or in part, for any such contribution that person has made;

“income” means—

- (a) interest;
- (b) the proportion of any proceeds attributable to the initial acquisition and disposal of an asset (or part of an asset) purchased with a qualifying contribution (or part of a qualifying contribution); or
- (c) the proportion of any proceeds attributable to any subsequent acquisition and disposal of an asset (or part of an asset) purchased with the proceeds (or part of the proceeds) of—
 - (i) the initial acquisition and disposal representing the original qualifying contributions, or
 - (ii) any subsequent acquisition and disposal representing the original qualifying contributions,

through any number of transactions;

“project” means a body which has enrolled with the approved body to receive qualifying contributions which is promoting or engaged in a project that meets at least one of the objects of the approved body;

“qualifying contribution” has the meaning given in regulation 28;

“the independent panel” means an independent panel to be set up by the Scottish Ministers to hear appeals from persons whose applications for approval have been refused under regulation 31(1)(a) and to hear appeals from persons whose approval under regulation 31(1)(a) has subsequently been revoked under regulation 32(1)(i);

“the regulatory body” means any body in relation to which an approval of Revenue Scotland under regulation 32 has effect for the time being (or in relation to which an approval of SEPA

has effect for the time being, in the event that Revenue Scotland has delegated to SEPA under section 4(1)(b) of the RSTP Act its approving function under regulation 32);

“running costs” includes any cost incurred in connection with the management and administration of a body or its assets.

(2) An approved body shall only be taken to spend a qualifying contribution in the course or furtherance of its approved objects—

- (a) in a case where the contribution is made subject to a condition that it may only be invested for the purpose of generating income, where the body so spends all of that income;
- (b) in a case not falling within sub-paragraph (a) above, where the body becomes entitled to income, where it so spends both the whole of the qualifying contribution and all of that income;
- (c) in a case not falling within either of sub-paragraphs (a) and (b) above, where the body so spends the whole of the qualifying contribution; or
- (d) where—
 - (i) it transfers any qualifying contribution or income derived therefrom to a project; and
 - (ii) that transfer is subject to a condition that the sum transferred shall be spent only in the course or furtherance of the approved body’s approved objects.

(3) Any approval, or revocation of such approval, by Revenue Scotland or the regulatory body shall be given by notice in writing to the body affected and shall take effect from the date the notice is given or such later date as Revenue Scotland or, as the case may be, the regulatory body may specify in it.