
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 3

The Scottish Landfill Tax (Administration) Regulations 2015

PART 7

Credit: bodies concerned with the environment

Qualifying contributions

28.—(1) A payment is a qualifying contribution if—

- (a) it is made by a registered person to an approved body (provided that the body has the object contained in regulation 29(5)(f) and is approved by the regulatory body (as approved by Revenue Scotland under regulation 32(1)(a)) and within 2 years of the approved body having received it, it has been transferred to a project (otherwise credit is lost but the registered person shall be repaid contributions);
- (b) it is made subject to a condition that the body shall spend the sum paid or any income derived from it or both only in the course or furtherance of its approved objects;
- (c) the requirements of paragraphs (2) to (5) below have been complied with in relation to that payment; and
- (d) it is not repaid to the registered person, or a contributing third party, in the same accounting period as that in which it was made.

(2) A person claiming credit arising under this Part shall make a record containing the following information—

- (a) the amount and date of each payment the person has made to an approved body;
- (b) the name and registration number of that body;
- (c) the name and address of any contributing third party; and
- (d) the amount of the payment made or to be made by the contributing third party and the date, or as the case may require, dates on which payment of the whole or any part of that amount—
 - (i) was received; or
 - (ii) is expected to be received.

(3) A person claiming credit under this Part for a contribution in relation to which there is a contributing third party shall have provided to the regulatory body or, if they are performing the functions specified in regulation 31(1) below, to Revenue Scotland the following information—

- (a) the name and address of the contributing third party;
- (b) the amount of the payment made or to be made by the contributing third party and the date, or as the case may require, dates on which payment of the whole or any part of that amount—
 - (i) was received; or
 - (ii) is expected to be received;

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- (c) the registration number of the approved body to whom the contribution was made.
- (4) A person claiming credit under this Part for a contribution in relation to which there is a contributing third party shall inform the approved body to which the contribution is made of the name and address of the contributing third party.
- (5) For the purposes of this Part where any qualifying contribution or income derived therefrom is transferred to a body as described in regulation 26(2)(d)—
 - (a) the body to whom the sum is transferred shall be treated as having received qualifying contributions of the amount concerned; and
 - (b) that body shall be treated as having received those qualifying contributions from the registered person or persons who originally paid them (but this shall not give rise to any further entitlement to credit in respect of those contributions).