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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 3**

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

**PART 2**

**Registration and provision for special cases**

**Notification of liability to be registered**

**3.—(1)** A person who is required by section 22(3) of the Act to notify Revenue Scotland of an intention to carry out taxable activities shall do so in accordance with Revenue Scotland administrative arrangements, including the formatting of the notification.

(2) The notification referred to in this regulation shall be made within 30 days of the earliest date after 15th February 2015 on which the person either forms or continues to have the intention to carry out taxable activities.