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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 3**

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

**PART 7**

**Credit: bodies concerned with the environment**

**Obligations of approved bodies**

**30.**—(1) An approved body shall—

- (a) continue to meet all the requirements of regulation 29 above;
- (b) comply with such conditions as the regulatory body may impose from time to time under regulation 31(1)(b) (including any conditions varied under regulation 31(1)(c));
- (c) apply qualifying contributions and any income derived therefrom only to approved objects;
- (d) not apply any of its funds for the benefit of any of the persons who have made qualifying contributions to it or who were contributing third parties in relation to such contributions (except to the extent that they benefit by virtue of belonging to a class of persons that benefits generally);
- (e) make and retain records of the following—
  - (i) the name, address and registration number of each registered person making a qualifying contribution to the body;
  - (ii) the name and address of any contributing third party in relation to a qualifying contribution received by the body;
  - (iii) the amount and date of receipt of each qualifying contribution and the amount and date of receipt of any income derived therefrom;
  - (iv) in the case of a transfer of the whole or part of any qualifying contribution or income derived therefrom to or from the body, the date of the transfer, the amount transferred, the name and enrolment number of the body from or, as the case may require, to which it was transferred, the name, address and registration number of the person who made the qualifying contribution and the name and address of any contributing third party in relation to the qualifying contribution;
  - (v) in respect of each qualifying contribution and any income derived therefrom, including any such amount transferred to the body by another approved body, the date of and all other details relating to its expenditure;
- (f) provide the following information to the regulatory body or, if they are performing the functions specified in regulation 31(1) below, to Revenue Scotland within 7 days of the receipt by it of any qualifying contribution—
  - (i) the amount of the contribution;
  - (ii) the date it was received;
  - (iii) the name and registration number of the person making the contribution;

- (iv) the name and address of any contributing third party in relation to the contribution notified to it by virtue of regulation 28(4) above;
- (g) notify the regulatory body within seven days of any transfer by that approved body of qualifying contributions or of income derived therefrom of—
  - (i) the date of the transfer;
  - (ii) the registration number of the approved body by which the transfer was made;
  - (iii) the amount transferred;
  - (iv) the name and registration number of the person who made the qualifying contribution;
  - (v) the name and address of any contributing third party in relation to the contribution; and
  - (vi) the approved objects to which the transferred funds are to be applied;
- (h) provide the regulatory body or, if they are performing the functions specified in regulation 31(1) below, Revenue Scotland with information from or access to the records referred to in sub-paragraph (e) above within 14 days (or such longer period as the regulatory body or, as the case may require, Revenue Scotland may allow) of a request being made for such information or access;
- (i) submit to the regulatory body or, if they are performing the functions specified in regulation 31(1) below, to Revenue Scotland within 28 days of the end of the relevant period determined in accordance with paragraph (2) below details of—
  - (i) qualifying contributions and any other income or profit whatsoever received by it;
  - (ii) any expenditure made by it during the period; and
  - (iii) any balances held by it at the end of the period;
- (j) submit to the regulatory body at its request, not later than the day specified in paragraph (3), so many of the following details as it requires at any time during the relevant period—
  - (i) qualifying contributions and any other income or profit whatsoever received by it during the period;
  - (ii) any expenditure made by it during the period; and
  - (iii) any balances held during the period;
- (k) if Revenue Scotland are performing the functions specified in regulation 31(1) instead of the regulatory body, submit, at their request, not later than the day specified in paragraph (3), so many of the following details as they may require at any time during the relevant period—
  - (i) qualifying contributions and any other income or profit whatsoever received by it during the period;
  - (ii) any expenditure made by it during the period; and
  - (iii) any balances held during the period;
- (l) submit to the regulatory body at its request, not later than the fourteenth day following the day on which the request is made, independently audited financial accounts for the approved body's last financial year; but such a request may not be made earlier than 10 months following the end of that financial year;
- (m) pay to the regulatory body an amount equal to 5 per cent of each qualifying contribution it receives, or such lesser amount as the regulatory body may require, towards its running costs within 14 days of receipt of a demand for payment;

- (n) on making a transfer to a project of the whole or part of a qualifying contribution or of income derived therefrom, notify the registered person who made the qualifying contribution, and any contributing third party in relation to it, of—
    - (i) the date of the transfer;
    - (ii) the name and enrolment number of the body by or, as the case may require, to whom the transfer was made;
    - (iii) the amount transferred; and
    - (iv) the approved objects to which the transferred funds are to be applied; and
  - (o) ensure that projects only spend money from contributions (and any income derived from them) on approved objects.
- (2) For the purposes of paragraphs (1)(i), (1)(j) and (1)(k) the relevant period in respect of an approved body is—
- (a) in the case of the first such period, the period commencing with the date on which the body was approved and ending on the following 31st March; and
  - (b) in the case of subsequent periods, the period of 12 months commencing with the day after the end of the first or, as the case may require, a subsequent period.
- (3) The day referred to in paragraphs (1)(j) and (1)(k) is the twenty-eighth day following the day on which a request is made.
- (4) Where an approved body submits details in accordance with a request made under paragraph (1)(j) or paragraph (1)(k) the requirement in paragraph (1)(i) shall not apply in respect of those details.