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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**

**Bankruptcy or incapacity of registrable persons**

**8.—**(1) If a registrable person becomes bankrupt or incapacitated, Revenue Scotland may, from the date on which the registrable person became bankrupt or incapacitated, as the case may be, treat as a registrable person any person carrying on any taxable business of the registrable person; and any legislation relating to Scottish landfill tax shall apply to any person so treated as though that person were a registered person.

(2) Any person carrying on such business as aforesaid shall, within 30 days of commencing to do so, inform Revenue Scotland in writing of that fact and the date of the bankruptcy order or of the nature of the incapacity and the date on which it began.

(3) Where Revenue Scotland have treated a person carrying on a business as a registrable person under paragraph (1) above, they shall cease so to treat that person if—

- (a) the registration of the registrable person is cancelled, whether or not any other person is registered with the registration number previously allocated to the registrable person;
- (b) the bankruptcy is discharged or the incapacity ceases; or
- (c) the person ceases carrying on the business of the registrable person.

(4) In relation to a registrable person which is a company, the references in this regulation to the registrable person becoming incapacitated shall be construed as references to its going into liquidation or receivership or entering administration; and references to the incapacity ceasing shall be construed accordingly.