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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 37**

**The Revenue Scotland and Tax Powers  
Act (Involved Third Party) Order 2015**

**Involved third parties – Scottish landfill tax**

2. For the purposes of section 142(3) of the Revenue Scotland and Tax Powers Act 2014—
  - (a) an “involved third party” is any person involved (in any capacity) with a taxable disposal as defined in section 3(2) of the Landfill Tax (Scotland) Act 2014<sup>(1)</sup>;
  - (b) “relevant documents” are documents relating to the taxable disposal mentioned in paragraph (a); and
  - (c) a “relevant devolved tax” is Scottish landfill tax<sup>(2)</sup> within the meaning of section 1(1) of the Landfill Tax (Scotland) Act 2014.

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<sup>(1)</sup> 2014 asp 2.

<sup>(2)</sup> See section 3(3) of the Revenue Scotland and Tax Powers Act 2014 for the definition of devolved tax and section 80K of the Scotland Act 1998 (c.46) which specifies landfill tax as a devolved tax.