
SCOTTISH STATUTORY INSTRUMENTS

2016 No. 93

The Scottish Landfill Tax (Qualifying Material) Order 2016

Qualifying fines

4.—(1) Qualifying fines must not be treated as qualifying material unless the conditions in paragraph (2) are met.

(2) The conditions are that—

- (a) where the owner of the fines immediately prior to the disposal and the registrable person are not the same person, the registrable person holds a transfer note in respect of the fines;
- (b) the registrable person holds such evidence as is specified in guidance published by Revenue Scotland that the fines are qualifying fines;
- (c) where a LOI test has been conducted on any part of the fines—
 - (i) the material has been heated to a temperature of 440°C for a minimum of 5 hours; and
 - (ii) the LOI percentage threshold does not exceed 10%; and
- (d) where a registrable person has been directed by Revenue Scotland to conduct a LOI test of a quantity of material proposed to be disposed of as qualifying fines, that person conducts the test.

(3) No material disposed of by a registrable person as fines is to be treated as qualifying material unless the registrable person has conducted the LOI test.