
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 139

**The Scottish Landfill Tax (Administration)
Amendment Regulations 2017**

Amendment of regulation 8

4. In regulation 8, for paragraph (4) substitute—

“(4) A body corporate becomes bankrupt or incapacitated when it—

- (a) goes into liquidation;
- (b) enters administration under Part 2 of the Insolvency Act 1986⁽¹⁾ or Part 3 of the Insolvency (Northern Ireland) Order 1989⁽²⁾; or
- (c) has an administrative receiver (as defined in section 251 of the Insolvency Act 1986) appointed in respect of it.

(5) An individual becomes bankrupt or incapacitated when the individual—

- (a) becomes subject to a bankruptcy restrictions order under section 155 of the Bankruptcy (Scotland) Act 2016⁽³⁾;
- (b) becomes incapacitated (within the meaning of the Adults with Incapacity (Scotland) Act 2000⁽⁴⁾);
- (c) starts to serve a sentence of imprisonment or is remanded in custody in the United Kingdom; or
- (d) is detained in hospital under the Mental Health (Care and Treatment) (Scotland) Act 2003⁽⁵⁾.

(6) An individual or a partnership becomes bankrupt or incapacitated when the estate of that person—

- (a) is sequestrated under the Bankruptcy (Scotland) Act 2016; or
- (b) is made subject to a protected trust deed (see section 163 of the Bankruptcy (Scotland) Act 2016).

(7) A body corporate, individual or partnership which or who is subject to the laws of a jurisdiction other than Scotland becomes bankrupt or incapacitated on the occurrence of circumstances analogous to those described in paragraphs (4) to (6).”.

(1) 1986 c.45.
(2) S.I. 1989/2405.
(3) 2016 asp 21.
(4) 2000 asp 4.
(5) 2003 asp 13.