*Draft Regulations laid before the Scottish Parliament under section 41(2)(ba) of the Landfill Tax (Scotland) Act 2014, for approval by resolution of the Scottish Parliament.*

DRAFT SCOTTISH STATUTORY INSTRUMENTS

# 2015 No.

# LANDFILL TAX

## The Scottish Landfill Tax (Administration) Amendment Regulations 2015

| | |
|---|---|
| *Made - - - -* | *2015* |
| *Coming into force - -* | *1st April 2015* |

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 15(1), 18, 19, 20 and 25 of the Landfill Tax (Scotland) Act 2014(**a**) and all other powers enabling them to do so.

In accordance with section 41(2)(ba)(**b**) of that Act, a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.

### Citation and commencement

**1.**—(1) These Regulations may be cited as the Scottish Landfill Tax (Administration) Amendment Regulations 2015.

(2) These Regulations come into force on 1st April 2015.

### Amendments of Regulations

**2.** The Scottish Landfill Tax (Administration) Regulations 2015(**c**) are amended as follows.

### Amendment of regulation 2

**3.** In regulation 2(1)**—**

(a) after ""transfer note" means" insert "a"; and

(b) for ""transfer site"" substitute ""transfer station"".

### Amendment of regulation 11

**4.** In Regulation 11(7), for "See section 74 of the RSTP Act for the taxpayer's right to amend a return and sections 100 to 103" substitute "See section 83 of the RSTP Act for the taxpayer's right to amend a return and sections 109 to 112".

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(**a**) 2014 asp 2. Section 15 was amended by paragraph 10(2)(c) of schedule 4 to the Revenue Scotland and Tax Powers Act 2014 (asp 16).
(**b**) Section 41(2)(ba) was inserted by paragraph 10(18)(a)(i) of schedule 4 to the Revenue Scotland and Tax Powers Act 2014.
(**c**) S.S.I. 2015/3.

**Amendment of regulation 17**

**5.** In regulation 17(2)(a)—

(a) after "comprised in it" insert "would be"; and

(b) after "(i)" omit "would be".

**Amendment of regulation 24**

**6.** In regulation 24(2)(b)(ii), after "under" insert "section".

**Amendment of regulation 26**

**7.** In regulation 26—

(a) in paragraph (1), in the definition of "project", for "promoting or engaged in" substitute "furthering the progress of";

(b) after paragraph (2)(b), insert "or"; and

(c) in paragraph (2), omit the words from "the body" in sub-paragraph (c) to "where" in sub-paragraph (d).

**Amendment of regulation 29**

**8.** In regulation 29—

(a) after paragraph (9)(n), omit "or"; and

(b) at the end of paragraph (9) insert—

"or;

(p) any remedial action required to be carried out under section 41 of the Regulatory Reform (Scotland) Act 2014(**a**)".

**Amendment of regulation 36**

**9.** In regulation 36(2), omit the words from "; and" to the end.

**New regulation 36A**

**10.** After regulation 36, insert—

"**Weigh bridges**

**36A.**—(1) Weighing required by regulation 36 is to be carried out by way of a weigh bridge which complies with applicable weights and measures legislation.

(2) Where a weigh bridge is available either on a landfill site or within close enough proximity of a site so as not in the opinion of Revenue Scotland to incur unreasonable costs on the operator, then that weigh bridge must be used to weigh all disposals.

(3) Where the weigh bridge customarily used by the registrable person has broken down and in the opinion of Revenue Scotland the use of any other weigh bridge would incur unreasonable cost for the registrable person, that person must contact Revenue Scotland in order to make alternative arrangements for weighing disposals.".

(**a**) 2014 asp 3.

**New regulation 39**

**11.** After regulation 38, insert—

"**Penalties**

**39.**—(1) Where—

(a) material has not been weighed in accordance with this Part;

(b) a tax return is made in respect of the disposal of that material; and

(c) there is in consequence potential lost revenue (within the meaning of sections 187 to 190 of the RSTP Act),

the registrable person is liable for a penalty in accordance with paragraph (2).

(2) Where paragraph (1) applies, any statement in the tax return regarding the weight of the material is deemed to be a deliberate inaccuracy for the purposes of section 182 of the RSTP Act and the penalty is to be calculated in accordance with section 183 of that Act.".

*Name*
A member of the Scottish Government

St Andrew's House,
Edinburgh
Date

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Scottish Landfill Tax (Administration) Regulations 2015. Regulations 10 and 11 make provision for the purposes of the Scottish landfill tax in relation to weigh bridges for weighing material intended for landfill. The other regulations make minor correcting amendments to the Scottish Landfill Tax (Administration) Regulations 2015.

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