SCOTTISH STATUTORY INSTRUMENTS

2026 No. 8

LANDFILL TAX

The Scottish Landfill Tax (Administration) Amendment Regulations 2026

Made - - - -	*13th January 2026*
Laid before the Scottish Parliament	*15th January 2026*
Coming into force - -	*1st April 2026*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 18(1) and (2), 20(1) and (4) and 41(1)(b) of the Landfill Tax (Scotland) Act 2014(**a**) and all other powers enabling them to do so.

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Scottish Landfill Tax (Administration) Amendment Regulations 2026 and come into force on 1 April 2026.

(2) In these Regulations "the 2015 Regulations" means the Scottish Landfill Tax (Administration) Regulations 2015(**b**).

Modification of the 2015 Regulations

2. Subject to regulation 3, regulation 27 (entitlement to credit) of the 2015 Regulations ceases to have effect from 1 April 2026.

Transitional provision

3.—(1) Regulation 27 of the 2015 Regulations continues to apply in respect of a qualifying contribution made by a registered person to an approved body before 1 April 2026.

(2) In this regulation—

"approved body" has the meaning given in regulation 26 (interpretation and general provisions) of the 2015 Regulations,

"qualifying contribution" has the meaning given in regulation 28(**c**) (qualifying contributions) of the 2015 Regulations,

(**a**) 2014 asp 2.
(**b**) S.S.I. 2015/3, to which there are amendments not relevant to these Regulations.
(**c**) Regulation 28 was amended by S.S.I. 2017/139.

"registered person" has the meaning given in regulation 2 (interpretation) of the 2015 Regulations.

IVAN MCKEE
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
13th January 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Scottish Landfill Tax (Administration) Regulations 2015, so that entitlement to credit in respect of qualifying contributions by registered persons, as respectively defined in Parts 7 and 1 of those Regulations, ceases from 1 April 2026.

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