**Proposed Amendment Order**

LANDFILL TAX

The Scottish Landfill Tax (Prescribed Landfill Site Activities)(Amendment) Order 2021

Made - - - - \*\*\*

Laid before the Scottish Parliament \*\*\*

Coming into force - - \*\*\*

The Scottish Ministers make the following Order in exercise of the powers conferred by section 6(1) of the Landfill Tax (Scotland) Act 2014([[1]](#footnote-1)) and all other powers enabling them to do so.

Citation and commencement

1. This Order may be cited as the Scottish Landfill Tax (Prescribed Landfill Site Activities)(Amendment) Order 2021 and comes into force on [ ].

Amendment of the Scottish Landfill Tax (Prescribed Landfill Site Activities) Order 2014

1. The Scottish Landfill Tax (Prescribed Landfill Site Activities) Order 2014([[2]](#footnote-2)) is amended in accordance with articles 3 and 4.
2. In article 2 (interpretation), after the definition of “haul road” insert—

““impermeable layer” means any layer, liner, seal or cap that has the function of preventing the transmission of liquids or gases

“landfill cell” means a structure within a landfill site formed of an impermeable layer at its base and sides and, save where the cell only contains inert material, at the top of the unit or structure;”.

1. In article 3(1) (prescribed landfill site activities)—
   * 1. In sub-paragraph (g)—
        1. for “disposal area” substitute “landfill cell”,
        2. omit “and”.
     2. Omit sub-paragraph (h),
     3. After sub-paragraph (g), insert—

(h) any other use of material in a landfill cell, other than—

(i) the use of material to form a layer immediately above the base of that cell and which performs the function of drainage,

(ii) the insertion of pipes or pumps into a landfill cell for the purposes of the extraction or control of surplus liquid or gas from or within that cell.

(j) any other landfill site activity to which paragraph (2) applies..

1. () 2014 asp 2. [↑](#footnote-ref-1)
2. () S.S.I. 2014/367. [↑](#footnote-ref-2)