

**INFORMATION NOTICE ON DELEGATED FUNCTIONS  
REVENUE SCOTLAND  
SCOTTISH ENVIRONMENT PROTECTION AGENCY**

1. This information notice is published in compliance with section 4(4)(a) of the Revenue Scotland and Tax Powers Act 2014 (“RSTPA”). A copy of this information notice will be laid before the Scottish Parliament under section 4(5) of RSTPA.
2. At its Board meeting on 25 March 2015, Revenue Scotland made a decision in the attached terms in relation to the delegation of functions to the Scottish Environment Protection Agency.
3. No directions have been made under section 4(2) of RSTPA in relation to these delegated functions.

30 March 2015

Decision of Revenue Scotland of 25 March 2015 referred to in the Revenue Scotland Information Notice of 30 March 2015

RS(3/15)04b

**DECISION OF REVENUE SCOTLAND  
DELEGATION OF FUNCTIONS TO THE SCOTTISH ENVIRONMENT  
PROTECTION AGENCY**

1. Revenue Scotland, in exercise of the powers conferred on it by section 4 of the Revenue Scotland and Tax Powers Act 2014, has decided to delegate the functions relating to SLfT described in the attached Schedule of Delegation to SEPA with effect from 1 April 2015.

2. In this Decision and the annexed Schedule of Delegation:

“person” includes a body of persons corporate or unincorporated and a partnership constituted under the law of Scotland;

“SEPA” means the Scottish Environment Protection Agency;

“SLfT” means Scottish landfill tax;

“SLfT legislation” means the Landfill Tax (Scotland) Act 2014, the Revenue Scotland and Tax Powers Act 2014, any subordinate legislation made under those Acts, and any requirement imposed by any notice, direction, determination or other means made under or in relation to those Acts or subordinate legislation made under them, all as may be amended from time to time.

Signed on behalf of the Board of Revenue Scotland

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Name .....

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Name .....

Date: 25 March 2015

## **SCHEDULE OF DELEGATION**

This is the Schedule of Delegation referred to in the Decision of Revenue Scotland dated 25 March 2015 relating to the delegation of functions to SEPA. This Schedule describes the delegated functions referred to in that decision.

1. SEPA shall have the following functions, contained in the specified sections of the Revenue Scotland and Tax Powers Act 2014:

- (a) The collection and management of SLfT in terms of section 3(1) in so far as that relates to the obtaining, storing, processing and analysing of information and samples of material for the purpose of ascertaining whether a person has complied with any requirement of the SLfT legislation or has committed any offence relating to SLfT;
- (b) Providing information and assistance to taxpayers, their agents or other persons relating to SLfT in terms of section 3(2)(b);
- (c) Protecting the revenue against tax fraud and tax avoidance in respect of SLfT in terms of section 3(2)(d) in so far as that relates to the obtaining, storing, processing and analysing of information and samples of material for the purpose of ascertaining whether a person has committed any offence relating to SLfT; and
- (d) The power to determine, under section 144(8), the manner in which any sample taken under section 144(6) or (7) of the Revenue Scotland and Tax Powers Act 2014 is to be disposed of, but only in so far as any such samples have been collected in relation to SLfT.

2. SEPA shall have the following functions, contained in the specified regulations of the Scottish Landfill Tax (Administration) Regulations 2015 (SSI 2015/3):

- (a) The power to require a person to designate a part of a landfill site as a non-disposal area under regulation 12(1);
- (b) The power to consider whether there is a risk to the collection of SLfT for the purposes of regulation 12(2);
- (c) The power to provide a notice in writing ceasing the designation of a non-disposal area under regulation 12(3)); and
- (d) The power to request the information specified in regulation 12(4) (records to be kept in relation to a non-disposal area).