Landfill Tax (Scotland) Bill

Groupings of Amendments for Stage 2

This document provides procedural information which will assist in preparing for and following proceedings on the above Bill. The information provided is as follows:

- the list of groupings (that is, the order in which amendments will be debated). Any procedural points relevant to each group are noted;
- the text of amendments to be debated on the day of Stage 2 consideration, set out in the order in which they will be debated. **THIS LIST DOES NOT REPLACE THE MARSHALLED LIST, WHICH SETS OUT THE AMENDMENTS IN THE ORDER IN WHICH THEY WILL BE DISPOSED OF.**

Groupings of amendments

_taxable disposals: exemption for remediating contaminated land_

8

_credit: expenditure in the vicinity of a landfill site_

9

_subordinate legislation_

1, 2, 3, 4, 5, 6, 7
Amendments in debating order

Taxable disposals: exemption for remediating contaminated land

Bruce Crawford
Supported by: Dr Richard Simpson

8 In section 11, page 6, line 10, at end insert—

<( ) Certificates issued under subsection (2) may, in particular, confer exemption on disposals consisting of material the need for disposal of which arises from activity to remediate contaminated land by persons whom the Tax Authority considers were not responsible for the land becoming contaminated.>

Credit: expenditure in the vicinity of a landfill site

Michael McMahon

9 In section 20, page 11, line 20, after <environment> insert <in the vicinity of a landfill site or a former landfill site>

Subordinate legislation

John Swinney

1 In section 41, page 22, line 5, after <Orders> insert <and regulations>

John Swinney

2 In section 41, page 22, line 5, at end insert—

<( ) section 11(1),>

John Swinney

3 In section 41, page 22, line 6, at end insert—

<( ) section 17(1),>

John Swinney

4 In section 41, page 22, leave out lines 19 and 20

John Swinney

5 In section 41, page 22, line 22, leave out from <providing> to end of line 26

John Swinney

6 In section 41, page 22, leave out line 40

John Swinney

7 In section 41, page 23, leave out line 1