
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 3

The Scottish Landfill Tax (Administration) Regulations 2015

PART 7

Credit: bodies concerned with the environment

Functions of the regulatory body

31.—(1) The regulatory body—

- (a) shall, on application being made to it by a body which is eligible to be approved under regulation 29 above, approve that body, with a body whose application is refused being entitled to an appeal to the independent panel whose decision shall be final;
- (b) must ensure the compliance of the approved bodies with their obligations imposed under regulation 30 and may—
 - (i) at the time a body is approved; or
 - (ii) subsequently, by notice delivered to that body,impose such conditions as it sees fit;
- (c) may, by notice delivered to a body, vary or revoke any condition of the approval;
- (d) shall revoke the approval of any body which applies for its approval to be revoked;
- (e) shall maintain a register of bodies which it has approved;
- (f) shall allocate an identifying number (the registration number) to each such body;
- (g) shall remove from the register any body whose approval has been revoked under sub-paragraph (d) or regulation 32(1)(i);
- (h) shall satisfy itself, by reference to such records or other documents or information as it thinks fit, whether or not the qualifying contributions received by the body have been spent by it only in the course or furtherance of its approved objects;
- (i) shall publish information regarding which bodies it has approved and which approvals have been revoked under sub-paragraph (d) or regulation 32(1)(i);
- (j) shall comply with such conditions as Revenue Scotland may impose from time to time under regulation 32(1)(b) (including any conditions varied under regulation 32(1)(c)); and
- (k) shall be entitled to investigate approved bodies and projects enrolled with approved bodies.

(2) Where—

- (a) Revenue Scotland revoke their approval of the regulatory body without approving another body with effect from the day after the revocation takes effect; and
- (b) they have not given notice in writing to each body which has been approved (and which has not been removed from the register), no later than the date such revocation takes effect, that they will be performing any of the functions specified in paragraph (1) above,

the approval of all such bodies shall be deemed to have been revoked on the day Revenue Scotland revoked their approval of the regulatory body.