
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 109 (C. 22)

LANDFILL TAX

**The Landfill Tax (Scotland) Act 2014 (Commencement
No. 3 and Transitional Provisions) Order 2015**

<i>Made</i>	- - - -	<i>11th March 2015</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>13th March 2015</i>
<i>Coming into force</i>	- -	<i>1st April 2015</i>

The Scottish Ministers make the following Order in exercise of the powers conferred by section 43(2) and (3) of the Landfill Tax (Scotland) Act 2014⁽¹⁾ and all other powers enabling them to do so.

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Landfill Tax (Scotland) Act 2014 (Commencement No. 3 and Transitional Provisions) Order 2015 and comes into force on 1st April 2015.

(2) In this Order, “the Act” means the Landfill Tax (Scotland) Act 2014.

Day appointed

2. The day appointed for the coming into force of the Act, insofar as not already in force, is 1st April 2015.

Transitional provisions

3.—(1) Until any regulations made under section 18 of the Regulatory Reform (Scotland) Act 2014⁽²⁾ (regulations relating to protecting and improving the environment) are in force, the Act has effect subject to the following modifications.

(2) In section 12(4) (landfill sites and operators of landfill sites), for “the Regulatory Reform (Scotland) Act 2014” substitute “Part 2 of the Environmental Protection Act 1990⁽³⁾ or regulations made under section 2 of the Pollution Prevention and Control Act 1999⁽⁴⁾”.

(3) For the definition of “authorisation” in section 39 (interpretation), substitute—

(1) [2014 asp 2](#). The Landfill Tax (Scotland) Act 2014 is amended by the Revenue Scotland and Tax Powers Act [2014 \(asp 16\)](#).
(2) [2014 asp 3](#).
(3) [1990 c.43](#).
(4) [1999 c.24](#).

““authorisation” means—

- (a) in section 12(1) and (2), a landfill permit under regulations made under section 2 of the Pollution Prevention and Control Act 1999; and
- (b) in sections 9, 10, 12(3) and (4) and 31—
 - (i) a waste management licence for the purpose of Part 2 of the Environmental Protection Act 1990; or
 - (ii) a landfill permit under regulations made under section 2 of the Pollution Prevention and Control Act 1999.”.

St Andrew’s House,Edinburgh
11th March 2015

JOHN SWINNEY
A member of the Scottish Government

EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings the Landfill Tax (Scotland) Act 2014 (“the Act”) into force on 1st April 2015 (so far as it is not already in force).

This Order also makes transitional provision to modify references in the Act in respect of “authorisations” in the period until regulations under section 18 of the Regulatory Reform (Scotland) Act 2014 are in force in respect of landfill permits, etc.

The Act received Royal Assent on 21st January 2014 and sections 34, 35 and 40 to 44 came into force on that day.

NOTE AS TO EARLIER COMMENCEMENT ORDERS

(This note is not part of the Order)

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.S.I. No.</i>
Section 5 (partially)	7th November 2014	2014/277
Section 6 (partially)	7th November 2014	2014/277
Section 11	7th November 2014	2014/277
Section 13 (partially)	7th November 2014	2014/277
Section 14 (partially)	7th November 2014	2014/277
Section 15 (partially)	7th November 2014	2014/277
Section 17 (partially)	7th November 2014	2014/277
Section 18	7th November 2014	2014/277
Section 19	7th November 2014	2014/277
Section 20	7th November 2014	2014/277
Section 22	7th November 2014	2014/277
Section 23	7th November 2014	2014/277
Section 25	7th November 2014	2014/277
Section 30	7th November 2014	2014/277
Section 37 (partially)	7th November 2014	2014/277
Section 37	16th February 2015	2015/17
Section 38	16th February 2015	2015/17
