

2015 No. 638 (C. 35)

LANDFILL TAX

**The Scotland Act 2012, Section 31 (Disapplication of UK
Landfill Tax) (Appointed Day) Order 2015**

Made - - - -

9th March 2015

The Treasury in exercise of the power conferred by section 31(4) of the Scotland Act 2012(a) make the following Order:

Citation

1. This Order may be cited as the Scotland Act 2012, Section 31 (Disapplication of UK Landfill Tax) (Appointed Day) Order 2015.

Appointed Day

2. The day appointed for the purposes of section 31(4) (disapplication of UK landfill tax) of the Scotland Act 2012 is 1st April 2015.

*David Evennett
Harriett Baldwin*

9th March 2015

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 1st April 2015 as the day on which section 31(4) of the Scotland Act 2012 has effect in relation to disposals to landfill made on or after that date. The result is the disapplication of UK landfill tax to Scotland in relation to these disposals on or after that date. Scottish Landfill Tax will replace the UK tax in Scotland.

A Tax Information and Impact Note has not been prepared for this instrument as it gives effect to previously announced policy and it is an appointed day order.