

*These notes refer to the Scotland Act 2012 (c.11)
which received Royal Assent on 1st May 2012*

SCOTLAND ACT 2012

EXPLANATORY NOTES

COMMENTARY ON SECTIONS (AND SCHEDULES)

Part 3: Finance

Section 31: Disapplication of UK landfill tax

167. *Subsection (1)* introduces the amendments to the existing landfill tax provisions in Part 3 of the Finance Act 1996.
168. *Subsection (2)* limits the existing landfill tax to disposals made in England, Wales or Northern Ireland.
169. *Subsection (3)* introduces Schedule 4, which makes amendments consequential upon the disapplication of landfill tax in Scotland.
170. *Subsection (4)* provides for the date of these changes to be set out by a Treasury Order.