



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 5

FINAL PROVISIONS

Ancillary provision

40 Ancillary provision

- (1) The Scottish Ministers may, by order, make such incidental, supplementary, consequential, transitional, transitory or saving provision as they consider appropriate for the purposes of, in consequence of, or for giving full effect to, any provision made by or under this Act.
- (2) An order under subsection (1) may modify any enactment (including this Act).

Subordinate legislation

41 Subordinate legislation

- (1) Any power conferred by this Act on the Scottish Ministers to make an order or regulations includes the power to make—
 - (a) different provision for different cases or description of case or for different purposes,
 - (b) such incidental, supplementary, consequential, transitional, transitory or saving provision as the Scottish Ministers consider necessary or expedient.
- (2) Orders and regulations under the following provisions are subject to the affirmative procedure—
 - (a) section 11(1),
 - (b) the first order under section 13(2) or (5),
 - [^{F1}(ba) regulations under section 15 which make provision of the type mentioned in section 15(7),]
 - (c) section 17(1),
 - ^{F2}(d)

Changes to legislation: There are currently no known outstanding effects for the Landfill Tax (Scotland) Act 2014, Part 5. (See end of Document for details)

- (3) An order mentioned in subsection (4)—
- (a) must be laid before the Scottish Parliament, and
 - (b) ceases to have effect at the expiry of the period of 28 days beginning with the date on which it was made unless, before the expiry of that period, the order has been approved by resolution of the Parliament.
- (4) The orders are—
- (a) an order under section 5(5) providing for anything which would otherwise not be a disposal of material by way of landfill to be such a disposal,
 - (b) an order under section 6(1) which produces the result that a landfill site activity which would otherwise not be prescribed for the purposes of section 6 is so prescribed,
 - (c) a second or subsequent order under section 13(2) or (5),
 - (d) an order under section 13(4),
 - (e) an order under section 14(7) other than one which provides only that an earlier order under section 14(7) is not to apply to material.
- (5) In reckoning for the purposes of subsection (3)(b) any period of 28 days, no account is to be taken of any period during which the Scottish Parliament is—
- (a) dissolved, or
 - (b) in recess for more than 4 days.
- (6) Subsection (3)(b) is without prejudice to—
- (a) anything previously done by reference to an order mentioned in subsection (4), or
 - (b) the making of a new order.
- (7) Orders and regulations under the following provisions which add to, replace or omit the text of any Act (including this Act) are subject to the affirmative procedure—
- (a) section 5(5) (except an order mentioned in subsection (4)(a)),
 - (b) section 6(1) (except an order mentioned in subsection (4)(b)),
 - ^{F3}(c)
, and
 - (d) section 40(1).
- (8) All other orders and regulations under this Act are subject to the negative procedure.
- (9) This section does not apply to an order under section 43(2).

Textual Amendments

- F1** S. 41(2)(ba) inserted (7.11.2014) by Revenue Scotland and Tax Powers Act 2014 (asp 16), s. 260(2), **Sch. 4 para. 10(18)(a)(i)** (with ss. 257-259); S.S.I. 2014/278, art. 2, Sch.
- F2** S. 41(2)(d) repealed (7.11.2014) by Revenue Scotland and Tax Powers Act 2014 (asp 16), s. 260(2), **Sch. 4 para. 10(18)(a)(ii)** (with ss. 257-259); S.S.I. 2014/278, art. 2, Sch.
- F3** S. 41(7)(c) repealed (1.4.2015) by Revenue Scotland and Tax Powers Act 2014 (asp 16), s. 260(2), **Sch. 4 para. 10(18)(b)** (with ss. 257-259); S.S.I. 2015/110, art. 2(1)

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Crown application

42 Crown application

Nothing in this Act affects Her Majesty in Her private capacity.

Commencement and short title

43 Commencement

- (1) This section and sections 34, ^{F4}... 40, 41, 42 and 44 come into force on the day of Royal Assent.
- (2) The other provisions of this Act come into force on such day as the Scottish Ministers may, by order, appoint.
- (3) An order under subsection (2) may contain transitional, transitory or saving provision.

Textual Amendments

- F4** Word in *s. 43* repealed (1.1.2015) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), [Sch. 4 para. 10\(19\)](#) (with ss. 257-259); S.S.I. 2014/370, art. 2, Sch.

44 Short title

The short title of this Act is the Landfill Tax (Scotland) Act 2014.

Changes to legislation:

There are currently no known outstanding effects for the Landfill Tax (Scotland) Act 2014, Part 5.