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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 3**

**LANDFILL TAX**

**The Scottish Landfill Tax (Administration) Regulations 2015**

*Made - - - - 8th January 2015*

*Laid before the Scottish*

*Parliament - - - - 9th January 2015*

*Coming into force in accordance with regulation 1*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 15, 18, 19, 20, 22(9), 23, 25, 30, 32 and 37(1) and (4) to (7) of the Landfill Tax (Scotland) Act 2014<sup>(1)</sup> and all other powers enabling them to do so.