

*Draft Regulations laid before the Scottish Parliament under section 41(2)(ba) of the Landfill Tax  
(Scotland) Act 2014, for approval by resolution of the Scottish Parliament.*

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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2015 No.**

**LANDFILL TAX**

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

*Made* - - - - 2015  
*Coming into force* - - 1st April 2015

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

In accordance with section 41(2)(ba)<sup>(2)</sup> of that Act, a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.

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(1) 2014 asp 2. Section 15 was amended by paragraph 10(2)(c) of schedule 4 to the Revenue Scotland and Tax Powers Act 2014 (asp 16).  
(2) Section 41(2)(ba) was inserted by paragraph 10(18)(a)(i) of schedule 4 to the Revenue Scotland and Tax Powers Act 2014.