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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2015 No.**

**The Scottish Landfill Tax (Exemption Certificates) Order 2015**

**Exemption certificates**

- 3.—(1) Revenue Scotland may issue an exemption certificate to—
- (a) a waste regulation authority, insofar as it exercises its waste removal powers under section 59(6) to (9)(1) of the 1990 Act;
  - (b) SEPA, insofar as it exercises its waste removal powers under regulation 57 of the Pollution Prevention and Control (Scotland) Regulations 2012(2);
  - (c) a waste collection authority, insofar as it exercises its waste removal powers under section 59(6) to (9) of the 1990 Act; or
  - (d) any other body or person, insofar as the body or person exercises waste removal powers under any other enactment.
- (2) A disposal is not a taxable disposal if—
- (a) it is made by an exemption certificate holder (or a person on the holder's behalf); and
  - (b) the disposal is made in accordance with the relevant exemption certificate.

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(1) Section 59 was amended by the Regulatory Reform (Scotland) Act 2014 ([asp 3](#)), schedule 3, paragraph 11(3).

(2) [S.S.I. 2012/360](#). In terms of regulation 10 of that instrument, SEPA is designated as the competent authority responsible for carrying out the obligations arising from the Industrial Emissions Directive (Directive 2010/75/EU of the European Parliament and of the Council on industrial emissions (integrated pollution prevention and control) (recast)).