

EXPLANATORY NOTE

(This note is not part of the Order)

This Order comes into force on 1st April 2015. It provides that exemption certificates may be issued by Revenue Scotland to the Scottish Environment Protection Agency, Scottish local authorities and other bodies who have powers to remove illegally or improperly deposited waste. In terms of the Order, disposals of illegally deposited waste at an authorised landfill site are not chargeable to Scottish landfill tax under the Landfill Tax (Scotland) Act 2014, if made in accordance with an exemption certificate.