

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order brings into force certain provisions of the Landfill Tax (Scotland) Act 2014 on 7th November 2014. The relevant provisions contain Ministerial powers to make subordinate legislation.

The Landfill Tax (Scotland) Act 2014 received Royal Assent on 21st January 2014. Sections 34, 35, 40, 41, 42, 43 and 44 came into force that day (section 34 was amended with effect from 25th September 2014 by paragraph 10(14) of schedule 4 to the Revenue Scotland and Tax Powers Act 2014).