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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 3**

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

**PART 1**

**Preliminary**

**Citation and commencement**

**1.—**(1) These Regulations may be cited as the Scottish Landfill Tax (Administration) Regulations 2015.

(2) These Regulations come into force on 1st April 2015, except this Part and Part 2 which come into force on 16th February 2015.