

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order comes into force on 1st April 2015. It specifies, using the power in section 142(3) of the Revenue Scotland and Tax Powers Act 2014, that Scottish landfill tax is a relevant devolved tax, who is an involved third party and what documents are relevant documents in relation to such persons.