
SCOTTISH STATUTORY INSTRUMENTS

2016 No. 93

The Scottish Landfill Tax (Qualifying Material) Order 2016

Citation, commencement and application

1.—(1) This Order may be cited as the Scottish Landfill Tax (Qualifying Material) Order 2016 and comes into force on 1st October 2016.

(2) This Order has effect in relation to taxable disposals made, or treated as made, on or after 1st October 2016.