
EXPLANATORY NOTE

(This note is not part of the Order)

Article 3 of this Order provides that, subject to the conditions in that article, the material listed in column 2 of the Schedule is qualifying material for the purposes of the lower rate of Scottish landfill tax. The Schedule lists, in 8 groups, the description of the qualifying materials with any conditions listed alongside. Notes to the Schedule amplify the descriptions.

Article 4 of this Order provides for conditions that must be met in relation to material that consists of fines where a loss on ignition test in accordance with guidance published by Revenue Scotland must be carried out.

In making this Order, the Scottish Ministers had regard to the criteria published under section 13(7)(d) of the Landfill Tax (Scotland) Act 2014 and to other factors they considered relevant. The criteria were published by the Scottish Ministers in January 2015 and can be found at <http://www.scotland.gov.uk/Topics/Government/Finance/scottishapproach/landfilltax/qualifyingmaterialorders>.