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SCOTTISH STATUTORY INSTRUMENTS

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**2022 No. 233**

**The Scottish Landfill Tax (Prescribed Landfill Site Activities) Amendment Order 2022**

**Amendment of the Scottish Landfill Tax (Prescribed Landfill Site Activities) Order 2014**

3. In article 2 (interpretation)—
- (a) for the definition of “cell bund” substitute—

““cell bund” or “cell wall” means a structure within a disposal area which separates or contains units of waste;”,
  - (b) after the definition of “haul road” insert—

““impermeable layer” means the geological barrier, whether formed of a single mineral layer or such mineral layer combined with an artificial sealing liner or cap, located at the external facing perimeter of a landfill cell, that has the function of preventing the escape of liquids or gases from that landfill cell;

“landfill cell” means a unit or structure within a landfill site formed of an impermeable layer at its base and sides and, save where the cell only contains inert material, at the top of the unit or structure;”.