

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Scottish Landfill Tax (Prescribed Landfill Site Activities) Order 2014 to prescribe additional landfill site activities for the purposes of section 6 of the Landfill Tax (Scotland) Act 2014. The effect of this is that the additional prescribed activities will be treated as disposals and will be subject to Scottish landfill tax.