
STATUTORY INSTRUMENTS

2015 No. 599

The Devolution of Landfill Tax (Consequential,
Transitional and Saving Provisions) Order 2015

Saving for disposals treated as having been made after the relevant day by section 61 of FA 1996

6. Notwithstanding the amendments made by section 31 of the Scotland Act 2012, the provisions of Part 3 of the FA 1996 shall continue to apply to disposals that are made before the day on which the transitional period commences but treated as having been made on or after that day as a result of section 61(1) of FA 1996.