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SCOTTISH STATUTORY INSTRUMENTS

2015 No. 127

The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2015

Citation, commencement and application

1.—(1) This Order may be cited as the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2015 and comes into force on 1st April 2015.

(2) This Order has effect in relation to taxable disposals made, or treated as made, on or after 1st April 2015.