
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 151

The Scottish Landfill Tax (Exemption Certificates) Order 2015

Conditions of exemption certificates

4.—(1) An exemption certificate must have set out in it any conditions which Revenue Scotland directs are to be conditions of issue of an exemption certificate.

(2) Revenue Scotland may under paragraph (1) direct that—

- (a) a particular condition must be included in every exemption certificate; or
- (b) a particular condition must be included in an exemption certificate of a particular nature or one issued to a particular person.