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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 151**

**LANDFILL TAX**

**The Scottish Landfill Tax (Exemption Certificates) Order 2015**

*Made* - - - - - *25th March 2015*

*Coming into force* *1st April 2015*

**THE SCOTTISH LANDFILL TAX  
(EXEMPTION CERTIFICATES) ORDER 2015**

1. Citation and commencement
  2. Interpretation
  3. Exemption certificates
  4. Conditions of exemption certificates
  5. Statement of tax otherwise due
- Signature  
Explanatory Note