
STATUTORY INSTRUMENTS

2015 No. 599

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

Application

7. The provisions of this Order have effect—
 - (a) in the case of articles 2 and 3, in respect of any payment to an approved body accounted for in a return for an accounting period beginning on or after the day on which the transitional period commences, and
 - (b) otherwise, in respect of a payment or disposal made in any accounting period.