

*These notes relate to the Landfill Tax (Scotland) Act 2014
(asp 2) which received Royal Assent on 21 January 2014*

LANDFILL TAX (SCOTLAND) ACT 2014

EXPLANATORY NOTES

THE ACT

Part 4 – General and Interpretation

Interpretation

Section 39 – Interpretation

58. **Section 39** sets out certain definitions used in the Act.