

*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**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### **Part 5 – Final Provisions**

#### **Subordinate legislation**

#### ***Section 41 – Subordinate legislation***

61. **Section 41** sets out general provisions for subordinate legislation under the Bill.