

*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**

#### **Crown application**

#### *Section 42 – Crown application*

62. [Section 42](#) provides that the Act does not apply to Her Majesty in Her private capacity. By virtue of section 20 of the [Interpretation and Legislative Reform \(Scotland\) Act 2010 \(asp 10\)](#), the Act otherwise applies to the Crown.