

*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 5 – Final Provisions

Commencement and short title

Section 43 – Commencement

63. [Section 43](#) provides for the commencement of the Act.

Section 44 – Short title

64. [Section 44](#) sets out the short title of the Act.