

*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

59. [Part 5](#) contains provisions on subordinate legislation powers and commencement as well as other final provisions.

Ancillary provision

[Section 40](#) – Ancillary provision

60. [Section 40](#) empowers the Scottish Ministers to make ancillary provision by order. Orders under this section will be subject to the affirmative procedure if they modify an Act.

Subordinate legislation

[Section 41](#) – Subordinate legislation

61. [Section 41](#) sets out general provisions for subordinate legislation under the Bill.

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.

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.