



# Landfill Tax (Scotland) Act 2014

## 2014 asp 2

### PART 1

#### SCOTTISH LANDFILL TAX

#### 1 The tax

- (1) A tax (to be known as Scottish landfill tax) is to be charged in accordance with this Act.
- (2) The Tax Authority is to be responsible for the collection and management of the tax.

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#### Commencement Information

**II** [S. 1](#) in force at 1.4.2015 by [S.S.I. 2015/109](#), [art. 2](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Tax (Scotland) Act 2014, Section 1.