## DRAFT SCOTTISH STATUTORY INSTRUMENTS

## 2015 No.

## LANDFILL TAX

The Scottish Landfill Tax (Exemption Certificates) Order 2015

## THE SCOTTISH LANDFILL TAX (EXEMPTION CERTIFICATES) ORDER 2015

- 1. Citation and commencement
- 2. Interpretation
- 3. Exemption certificates
- 4. Conditions of exemption certificates
- 5. Statement of tax otherwise due Signature Explanatory Note