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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 45**

**The Scottish Landfill Tax (Qualifying Material) Order 2015**

**Citation, commencement and application**

1.—(1) This Order may be cited as the Scottish Landfill Tax (Qualifying Material) Order 2015 and comes into force on 1st April 2015.

(2) This Order has effect in relation to taxable disposals made, or treated as made, on or after 1st April 2015.