



Scotland Act 1998

1998 CHAPTER 46

[^{F1}PART 4A

TAXATION]

[^{F1}CHAPTER 4

TAX ON DISPOSALS TO LANDFILL

Textual Amendments

- F1** Pt. 4A Ch. 4 inserted (1.7.2012 with effect in accordance with s. 44(3)(c) of the amending Act) by Scotland Act 2012 (c. 11), ss. 30(1), 44(2)(b), (3)(c); S.I. 2015/638, art 2.

80K Tax on disposals to landfill

- (1) A tax charged on disposals to landfill made in Scotland is a devolved tax.
- (2) A disposal is a disposal to landfill if—
 - (a) it is a disposal of material as waste, and
 - (b) it is made by way of landfill.]

Changes to legislation:

There are currently no known outstanding effects for the Scotland Act 1998, CHAPTER 4.