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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 17 (C. 4)**

**LANDFILL TAX**

The Landfill Tax (Scotland) Act 2014  
(Commencement No. 2) Order 2015

*Made* - - - - 22nd January 2015  
*Laid before the Scottish*  
*Parliament* - - - - 26th January 2015  
*Coming into force* - - 16th February 2015

The Scottish Ministers make the following Order in exercise of the power conferred by section 43(2) of the Landfill Tax (Scotland) Act 2014<sup>(1)</sup>.

**Citation and commencement**

1. This Order may be cited as the Landfill Tax (Scotland) Act 2014 (Commencement No. 2) Order 2015 and comes into force on 16th February 2015.

**Day appointed**

2. The day appointed for the coming into force of sections 37 (registration of unincorporated body or body corporate carrying on a business in several divisions) and 38 (groups of companies) of the Landfill Tax (Scotland) Act 2014 (so far as not then in force) is 16th February 2015.

St Andrew's House, Edinburgh  
22nd January 2015

*JOHN SWINNEY*  
A member of the Scottish Government

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*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order brings into force certain provisions of the Landfill Tax (Scotland) Act 2014 (“the Act”) on 16th February 2015. The relevant provisions complement Part 2 (registration and provision for special cases) of the Scottish Landfill Tax (Administration) Regulations 2015 ([S.S.I. 2015/3](#)) which comes into force on that date. Section 37(2) and (3) of the Act sets out special provisions for the registration of an unincorporated body or of a body corporate carrying on a business in several divisions. The rest of section 37 provides for Regulation making powers and is already in force. Section 38 of the Act makes special provision for groups of companies including applications by two or more bodies corporate to be treated as members of a group.

The Landfill Tax (Scotland) Act 2014 received Royal Assent on 21st January 2014. Sections 34, 35, 40, 41, 42, 43 and 44 came into force that day (section 34 was amended with effect from 25th September 2014 by paragraph 10(14) of schedule 4 to the Revenue Scotland and Tax Powers Act 2014).

## NOTE AS TO EARLIER COMMENCEMENT ORDERS

*(This note is not part of the Order)*

### Provisions commenced on 7th November 2014 by [S.S.I. 2014/277](#)

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Section 5 (partially)  
Section 6 (partially)  
Section 11  
Section 13 (partially)  
Section 14 (partially)  
Section 15 (partially)  
Section 17 (partially)  
Section 18  
Section 19  
Section 20  
Section 22  
Section 23  
Section 25  
Section 30  
Section 37 (partially)

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