
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 109

**The Landfill Tax (Scotland) Act 2014 (Commencement
No. 3 and Transitional Provisions) Order 2015**

Transitional provisions

3.—(1) Until any regulations made under section 18 of the Regulatory Reform (Scotland) Act 2014⁽¹⁾ (regulations relating to protecting and improving the environment) are in force, the Act has effect subject to the following modifications.

(2) In section 12(4) (landfill sites and operators of landfill sites), for “the Regulatory Reform (Scotland) Act 2014” substitute “Part 2 of the Environmental Protection Act 1990⁽²⁾ or regulations made under section 2 of the Pollution Prevention and Control Act 1999⁽³⁾”.

(3) For the definition of “authorisation” in section 39 (interpretation), substitute—

““authorisation” means—

- (a) in section 12(1) and (2), a landfill permit under regulations made under section 2 of the Pollution Prevention and Control Act 1999; and
- (b) in sections 9, 10, 12(3) and (4) and 31—
 - (i) a waste management licence for the purpose of Part 2 of the Environmental Protection Act 1990; or
 - (ii) a landfill permit under regulations made under section 2 of the Pollution Prevention and Control Act 1999.”

(1) 2014 asp 3.
(2) 1990 c.43.
(3) 1999 c.24.