



# Scotland Act 2012

## 2012 CHAPTER 11

### PART 3

#### FINANCE

##### *Scottish tax on disposals to landfill*

### **31 Disapplication of UK landfill tax**

- (1) Part 3 of the Finance Act 1996 (landfill tax) is amended as follows.
- (2) In section 40(1) (charge on taxable disposal), after “taxable disposal” insert “ made in England and Wales or Northern Ireland ”.
- (3) Schedule 4 contains further amendments relating to the disapplication of landfill tax to Scotland.
- (4) This section has effect in relation to disposals made on or after such date as is appointed by the Treasury by order under this subsection.

#### **Commencement Information**

- II** S. 31 has effect as specified by [The Scotland Act 2012, Section 31 \(Disapplication of UK Landfill Tax\) \(Appointed Day\) Order 2015 \(S.I. 2015/638\)](#), **art. 2**

**Changes to legislation:**

There are currently no known outstanding effects for the Scotland Act 2012, Section 31.