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SCOTTISH STATUTORY INSTRUMENTS

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**2016 No. 94**

**The Scottish Landfill Tax (Standard  
Rate and Lower Rate) Order 2016**

**Citation, commencement and application**

1.—(1) This Order may be cited as the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2016 and comes into force on 1st April 2016.

(2) This Order has effect in relation to taxable disposals made, or treated as made, on or after 1st April 2016.