| Status: | This is th | he original | version | (as it was | originally mad | de). This |
|---------|------------|-------------|-----------|------------|-----------------|-----------|
| item of | legislatio | on is curre | ntly only | available | in its original | format. |

SCOTTISH STATUTORY INSTRUMENTS

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.