
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 23

The Scottish Landfill Tax (Standard
Rate and Lower Rate) Order 2017

Rates of Scottish landfill tax

2. For the purposes of section 13 of the Landfill Tax (Scotland) Act 2014—
 - (a) the standard rate is £86.10; and
 - (b) the lower rate is £2.70.