

**2018 No. 87**

**LANDFILL TAX**

**The Scottish Landfill Tax (Standard Rate and Lower Rate) Order  
2018**

*Approved by the Scottish Parliament*

*Made - - - - 27th February 2018*

*Laid before the Scottish Parliament 28th February 2018*

*Coming into force - - 1st April 2018*

The Scottish Ministers make the following Order in exercise of the powers conferred by section 13(2) and (5) of the Landfill Tax (Scotland) Act 2014<sup>(a)</sup> and all other powers enabling them to do so.

**Citation, commencement and application**

**1.**—(1) This Order may be cited as the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2018 and comes into force on 1st April 2018.

(2) This Order has effect in relation to taxable disposals made, or treated as made, on or after 1st April 2018.

**Rates of Scottish landfill tax**

**2.** For the purposes of section 13 of the Landfill Tax (Scotland) Act 2014—

- (a) the standard rate is £88.95; and
- (b) the lower rate is £2.80.

**Revocation**

**3.** The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2017<sup>(b)</sup> is revoked.

*DEREK MACKAY*  
A member of the Scottish Government

St Andrew's House,  
Edinburgh  
27th February 2018

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(a) 2014 asp 2.  
(b) S.S.I. 2017/23.

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order specifies the standard rate and lower rate for Scottish landfill tax for disposals on or after 1st April 2018. The standard rate is £88.95 and the lower rate is £2.80. Tax is to be calculated by reference to the weight and types of material disposed of, as provided for in section 13 of the Landfill Tax (Scotland) Act 2014.

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