
SCOTTISH STATUTORY INSTRUMENTS

2018 No. 87

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

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⁽¹⁾ is revoked.

St Andrew's House,
Edinburgh
27th February 2018

DEREK MACKAY
A member of the Scottish Government