SCOTTISH STATUTORY INSTRUMENTS

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(1) and all other powers enabling them to do so.