
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 89

LANDFILL TAX

**The Scottish Landfill Tax (Standard
Rate and Lower Rate) Order 2021**

Approved by the Scottish Parliament

<i>Made</i>	- - - -	<i>at 9.00 a.m. on 19th February 2021</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>at 1.00 p.m. on 19th February 2021</i>
<i>Coming into force</i>	- -	<i>1st April 2021</i>

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.

Citation, commencement and application

1.—(1) This Order may be cited as the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2021 and comes into force on 1 April 2021.

(2) This Order has effect in relation to taxable disposals made, or treated as made, on or after 1 April 2021.

Rates of Scottish landfill tax

2. For the purposes of section 13 of the Landfill Tax (Scotland) Act 2014—
- (a) the standard rate is £96.70, and
 - (b) the lower rate is £3.10.

Revocation

3. The Scottish Landfill Tax (Standard Rate and Lower Rate) (No. 2) Order 2020⁽²⁾ is revoked.

(1) 2014 asp 2.

(2) S.S.I. 2020/105.

St Andrew's House,
Edinburgh
At 9.00 a.m. on 19th February 2021

IVAN MCKEE
Authorised to sign by the Scottish Ministers

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 1 April 2021. The standard rate is £96.70 and the lower rate is £3.10. 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.