

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order specifies the first standard rate and lower rate for Scottish landfill tax. The standard rate is £82.60 and the lower rate is £2.60. 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.