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*Status: Point in time view as at 01/04/2021.*

*Changes to legislation: There are currently no known outstanding effects for the The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2021. (See end of Document for details)*

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SCOTTISH STATUTORY INSTRUMENTS

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**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<sup>(1)</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 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.

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**Commencement Information**

**I1** [Art. 1](#) in force at 1.4.2021, see [art. 1\(1\)](#)

**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.

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**Commencement Information**

**I2** [Art. 2](#) in force at 1.4.2021, see [art. 1\(1\)](#)

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<sup>(1)</sup> 2014 asp 2.

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## Revocation

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

### Commencement Information

**I3** [Art. 3](#) in force at 1.4.2021, see [art. 1\(1\)](#)

St Andrew's House,  
Edinburgh

*IVAN MCKEE*  
Authorised to sign by the Scottish Ministers

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## 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.

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