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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*

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| <i>Made</i>                                    | - - - - | <i>at 9.00 a.m. on 19th<br/>February 2021</i> |
| <i>Laid before the Scottish<br/>Parliament</i> | - - - - | <i>at 1.00 p.m. on 19th<br/>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.

**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<sup>(2)</sup> is revoked.

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(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

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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.