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SCOTTISH STATUTORY INSTRUMENTS

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**2024 No. 60**

**LANDFILL TAX**

**The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2024**

*Approved by the Scottish Parliament*

<i>Made</i>	- - - -	<i>at 12.29 p.m. on 21st</i>
		<i>February 2024</i>
<i>Laid before the Scottish</i>		<i>at 4.00 p.m. on 21st</i>
<i>Parliament</i>	- - - -	<i>February 2024</i>
<i>Coming into force</i>	- -	<i>1st April 2024</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 2024 and comes into force on 1 April 2024.

(2) This Order has effect in relation to taxable disposals made, or treated as made, on or after 1 April 2024.

**Rates of Scottish landfill tax**

2. For the purposes of section 13 of the Landfill Tax (Scotland) Act 2014—
- (a) the standard rate is £103.70,
  - (b) the lower rate is £3.30.

**Revocation**

3. The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2023<sup>(2)</sup> is revoked.

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(1) 2014 asp 2.  
(2) S.S.I. 2023/50.

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**Status:** This is the original version (as it was originally made).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

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St Andrew's House,  
Edinburgh  
At 12.29 p.m. on 21st February 2024

*TOM ARTHUR*  
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 2024. The standard rate is £103.70 and the lower rate is £3.30. 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.