
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 46

LANDFILL TAX

**The Scottish Landfill Tax (Standard
Rate and Lower Rate) Order 2022**

Approved by the Scottish Parliament

<i>Made</i>	- - - -	<i>at 10.40 a.m. on 9th</i>
		<i>February 2022</i>
<i>Laid before the Scottish</i>		<i>at 2.00 p.m. on 9th</i>
<i>Parliament</i>	- - - -	<i>February 2022</i>
<i>Coming into force</i>	- -	<i>1st April 2022</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 2022 and comes into force on 1 April 2022.

(2) This Order has effect in relation to taxable disposals made, or treated as made, on or after 1 April 2022.

Rates of Scottish landfill tax

2. For the purposes of section 13 of the Landfill Tax (Scotland) Act 2014—

- (a) the standard rate is £98.60,
- (b) the lower rate is £3.15.

Revocations

3. The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2020⁽²⁾ and the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2021⁽³⁾ are revoked.

(1) 2014 asp 2.
(2) S.S.I. 2020/65.
(3) S.S.I. 2021/89.

St Andrew's House,
Edinburgh
At 10.40 a.m. on 9th February 2022

TOM ARTHUR
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 2022. The standard rate is £98.60 and the lower rate is £3.15. 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.