Status:	This is the	original v	ersion	(as it was	originally ma	de). This
item of	legislation	is current	lv onlv	available	in its original	format.

SCOTTISH STATUTORY INSTRUMENTS

2017 No. 23

The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2017

Citation, commencement and application

- 1.—(1) This Order may be cited as the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2017 and comes into force on 1st April 2017.
- (2) This Order has effect in relation to taxable disposals made, or treated as made, on or after 1st April 2017.