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SCOTTISH STATUTORY INSTRUMENTS

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**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.

**Rates of Scottish landfill tax**

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

- (a) the standard rate is £86.10; and
- (b) the lower rate is £2.70.

**Revocation**

3. The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2016<sup>(1)</sup> is revoked.

St Andrew's House,  
Edinburgh  
26th January 2017

*DEREK MACKAY*  
A member of the Scottish Government