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SCOTTISH STATUTORY INSTRUMENTS

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**2019 No. 58**

**LANDFILL TAX**

**The Scottish Landfill Tax (Standard  
Rate and Lower Rate) Order 2019**

*Made* - - - - 19th February 2019  
*Laid before the Scottish  
Parliament* - - - - 20th February 2019  
*Coming into force* - - 1st April 2019

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>MI</sup> and all other powers enabling them to do so.

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**Marginal Citations**

**MI** 2014 asp 2.

**Citation, commencement and application**

1.—(1) This Order may be cited as the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2019 and comes into force on 1 April 2019.

(2) This Order has effect in relation to taxable disposals made, or treated as made, on or after 1 April 2019.

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**Commencement Information**

**II** Art. 1 in force at 1.4.2019, see **art. 1(1)**

**Rates of Scottish landfill tax**

2. For the purposes of section 13 of the Landfill Tax (Scotland) Act 2014—
- (a) the standard rate is £91.35, and
  - (b) the lower rate is £2.90.

**Status:** Point in time view as at 01/04/2019.

**Changes to legislation:** There are currently no known outstanding effects for the The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2019 (revoked). (See end of Document for details)

**Commencement Information**

**I2** [Art. 2](#) in force at 1.4.2019, see [art. 1\(1\)](#)

**Revocation**

**3.** The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2018 <sup>M2</sup> is revoked.

**Commencement Information**

**I3** [Art. 3](#) in force at 1.4.2019, see [art. 1\(1\)](#)

**Marginal Citations**

**M2** [S.S.I. 2018/87](#).

St Andrew's House,  
Edinburgh

*KATE FORBES*  
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 2019. The standard rate is £91.35 and the lower rate is £2.90. 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.

**Status:**

Point in time view as at 01/04/2019.

**Changes to legislation:**

There are currently no known outstanding effects for the The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2019 (revoked).