
SCOTTISH STATUTORY INSTRUMENTS

2020 No. 65

**The Scottish Landfill Tax (Standard
Rate and Lower Rate) Order 2020**

Rates of Scottish landfill tax

2. For the purposes of section 13 of the Landfill Tax (Scotland) Act 2014—
 - (a) the standard rate is £94.15, and
 - (b) the lower rate is £3.00.