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SCOTTISH STATUTORY INSTRUMENTS

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**2021 No. 89**

**The Scottish Landfill Tax (Standard  
Rate and Lower Rate) Order 2021**

**Citation, commencement and application**

1.—(1) This Order may be cited as the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2021 and comes into force on 1 April 2021.

(2) This Order has effect in relation to taxable disposals made, or treated as made, on or after 1 April 2021.