SCOTTISH STATUTORY INSTRUMENTS

2021 No. 89

LANDFILL TAX

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

Approved by the Scottish Parliament

	at 9.00 a.m. on 19th
Made	February 2021
Laid before the Scottish	at 1.00 p.m. on 19th
Parliament	February 2021
Coming into force	1st April 2021

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(1) and all other powers enabling them to do so.