

Changes to legislation: There are currently no known outstanding effects for the The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2021 (revoked). (See end of Document for details)

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 2021. The standard rate is £96.70 and the lower rate is £3.10. 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.

F1 [Instrument](#) revoked (with effect in accordance with art. 1(2) of the amending S.S.I.) by [The Scottish Landfill Tax \(Standard Rate and Lower Rate\) Order 2022 \(S.S.I. 2022/46\)](#), arts. 1(1), **3**

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