
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 46

LANDFILL TAX

**The Scottish Landfill Tax (Standard
Rate and Lower Rate) Order 2022**

Approved by the Scottish Parliament

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|---------------------------------|----------------|-----------------------------|
| <i>Made</i> | <i>- - - -</i> | <i>at 10.40 a.m. on 9th</i> |
| | | <i>February 2022</i> |
| <i>Laid before the Scottish</i> | | <i>at 2.00 p.m. on 9th</i> |
| <i>Parliament</i> | <i>- -</i> | <i>February 2022</i> |
| <i>Coming into force</i> | | <i>1st April 2022</i> |

**THE SCOTTISH LANDFILL TAX (STANDARD
RATE AND LOWER RATE) ORDER 2022**

1. Citation, commencement and application
 2. Rates of Scottish landfill tax
 3. Revocations
- Signature
Explanatory Note