

**2022 No. 46**

**LANDFILL TAX**

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

*Approved by the Scottish Parliament*

*Made - - - - at 10.40 a.m. on 9th February 2022*

*Laid before the Scottish Parliament at 2.00 p.m. on 9th February 2022*

*Coming into force - - - - 1st April 2022*

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<sup>(a)</sup> and all other powers enabling them to do so.

**Citation, commencement and application**

**1.**—(1) This Order may be cited as the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2022 and comes into force on 1 April 2022.

(2) This Order has effect in relation to taxable disposals made, or treated as made, on or after 1 April 2022.

**Rates of Scottish landfill tax**

**2.** For the purposes of section 13 of the Landfill Tax (Scotland) Act 2014—

- (a) the standard rate is £98.60,
- (b) the lower rate is £3.15.

**Revocations**

**3.** The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2020<sup>(b)</sup> and the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2021<sup>(c)</sup> are revoked.

*TOM ARTHUR*

Authorised to sign by the Scottish Ministers

St Andrew's House,  
Edinburgh  
At 10.40 a.m. on 9th February 2022

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(a) 2014 asp 2.  
(b) S.S.I. 2020/65.  
(c) S.S.I. 2021/89.

## 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 2022. The standard rate is £98.60 and the lower rate is £3.15. 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.

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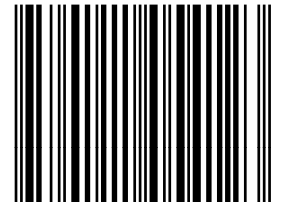
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