

SCOTTISH STATUTORY INSTRUMENTS

2023 No. 50

LANDFILL TAX

**The Scottish Landfill Tax (Standard
Rate and Lower Rate) Order 2023**

Approved by the Scottish Parliament

	<i>at 12.01 p.m. on</i>
<i>Made</i> - - - -	<i>22nd February 2023</i>
<i>Laid before the Scottish</i>	<i>at 3.30 p.m. on 22nd</i>
<i>Parliament</i> - - - -	<i>February 2023</i>
<i>Coming into force</i> - -	<i>1st April 2023</i>

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.

PROSPECTIVE

Citation, commencement and application

1.—(1) This Order may be cited as the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2023 and comes into force on 1 April 2023.

(2) This Order has effect in relation to taxable disposals made, or treated as made, on or after 1 April 2023.

Commencement Information

II Art. 1 in force at 1.4.2023, see [art. 1\(1\)](#)

Rates of Scottish landfill tax

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

(a) the standard rate is £102.10,

(b) the lower rate is £3.25.

Status: This version of this Instrument contains provisions that are prospective.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2023. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Commencement Information

I2 Art. 2 in force at 1.4.2023, see [art. 1\(1\)](#)

Revocation

3. The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2022(2) is revoked.

Commencement Information

I3 Art. 3 in force at 1.4.2023, see [art. 1\(1\)](#)

St Andrew's House,
Edinburgh
At 12.01 p.m. on 22nd February 2023

TOM ARTHUR
Authorised to sign by the Scottish Ministers

Status: *This version of this Instrument contains provisions that are prospective.*

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PROSPECTIVE

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 2023. The standard rate is £102.10 and the lower rate is £3.25. 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.

Status:

This version of this Instrument contains provisions that are prospective.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2023. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- art. 1 coming into force by [S.S.I. 2023/50 art. 1\(1\)](#)
- art. 2 coming into force by [S.S.I. 2023/50 art. 1\(1\)](#)
- art. 3 coming into force by [S.S.I. 2023/50 art. 1\(1\)](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

- Order revoked by [S.S.I. 2024/60 art. 3](#)