

2023 No. 50

LANDFILL TAX

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

Approved by the Scottish Parliament

Made - - - - at 12.01 p.m. on 22nd February 2023

Laid before the Scottish Parliament at 3.30 p.m. on 22nd February 2023

Coming into force - - - - 1st April 2023

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^(a) 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 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.

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.

Revocation

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

TOM ARTHUR

Authorised to sign by the Scottish Ministers

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

(a) 2014 asp 2.
(b) S.S.I. 2022/46.

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.

© Crown copyright 2023

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Jeff James, the King's Printer for Scotland.

£4.90

<http://www.legislation.gov.uk/id/ssi/2023/50>

ISBN 978-0-11-105703-2



9 780111 057032