
SCOTTISH STATUTORY INSTRUMENTS

2024 No. 60

**The Scottish Landfill Tax (Standard
Rate and Lower Rate) Order 2024**

Citation, commencement and application

1.—(1) This Order may be cited as the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2024 and comes into force on 1 April 2024.

(2) This Order has effect in relation to taxable disposals made, or treated as made, on or after 1 April 2024.