

2020 No. 105

LANDFILL TAX

**The Scottish Landfill Tax (Standard Rate and Lower Rate)
(No. 2) Order 2020**

Approved by the Scottish Parliament

Made - - - - 30th March 2020

Laid before the Scottish Parliament 31st March 2020

Coming into force - - 1st April 2020

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) (No. 2) Order 2020 and comes into force on 1 April 2020.

(2) This Order has effect in relation to taxable disposals made, or treated as made, on or after 1 April 2020.

Rates of Scottish landfill tax

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

- (a) the standard rate is £94.15, and
- (b) the lower rate is £3.00.

Revocation

3. The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2019^(b) is revoked.

BEN MACPHERSON

Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
30th March 2020

(a) 2014 asp 2.
(b) S.S.I. 2019/58.

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 2020. The standard rate is £94.15 and the lower rate is £3.00. 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 2020

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

£4.90

S0105 04/2020 70277T 19585

www.legislation.gov.uk/ssi/2020/105

ISBN 978-0-11-130086-2



9 780111 300862