Draft Order laid before the Scottish Parliament under section 41(2)(b) of the Landfill Tax (Scotland) Act 2014, for approval by resolution of the Scottish Parliament.

DRAFT SCOTTISH STATUTORY INSTRUMENTS

2015 No.

LANDFILL TAX

The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2015

Made - - - -	*2015*
Coming into force - -	*1st April 2015*

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.

In accordance with section 41(2)(b)(**b**) of that Act a draft of this Order has been laid before and approved by resolution of the Scottish Parliament.

Citation, commencement and application

1.—(1) This Order may be cited as the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2015 and comes into force on 1st April 2015.

(2) This Order has effect in relation to taxable disposals made, or treated as made, on or after 1st April 2015.

Rates of Scottish landfill tax

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

(a) the standard rate is £82.60; and

(b) the lower rate is £2.60.

Name
A member of the Scottish Government

St Andrew's House,
Edinburgh
Date

(**a**) 2014 asp 2.
(**b**) Section 41 is amended by paragraph 10(18) of schedule 4 to the Revenue Scotland and Tax Powers Act 2014 (asp 16).

EXPLANATORY NOTE

(This note is not part of the Order)

This Order specifies the first standard rate and lower rate for Scottish landfill tax. The standard rate is £82.60 and the lower rate is £2.60. 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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£4.25

S2015020510 02/2015 19585

http://www.legislation.gov.uk/id/sdsi/2015/9780111026342

ISBN 978-0-11-102634-2

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