SCOTTISH STATUTORY INSTRUMENTS

2025 No. 41

LANDFILL TAX

The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2025

Approved by the Scottish Parliament

Made - - - -	*18th February 2025*
Laid before the Scottish Parliament	*19th February 2025*
Coming into force - -	*1st April 2025*

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 2025 and comes into force on 1 April 2025.

(2) This Order has effect in relation to taxable disposals made, or treated as made, on or after 1 April 2025.

Rates of Scottish landfill tax

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

(a) the standard rate is £126.15,

(b) the lower rate is £4.05.

Revocation

3. The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2024(**b**) is revoked.

SHONA ROBISON
A member of the Scottish Government

St Andrew's House,
Edinburgh
18th February 2025

(**a**) 2014 asp 2.
(**b**) S.S.I. 2024/60.

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 2025. The standard rate is £126.15 and the lower rate is £4.05. 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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