POLICY NOTE

THE SCOTTISH LANDFILL TAX (STANDARD RATE AND LOWER RATE) ORDER 2025

SSI 2025/41

The above instrument was made in exercise of the powers conferred by section 13(2) and (5) of the Landfill Tax (Scotland) Act 2014 (LT(S)A 2014). The instrument is subject to provisional affirmative procedure.

Summary Box

This instrument provides for the annual increase in Scottish Landfill Tax rates. It specifies the standard rate and lower rate for disposals on or after 1 April 2025, as announced in the Scottish Budget 2025-26.

Policy Objectives

The LT(S)A 2014 provides for a Scottish Landfill Tax (SLfT), which took effect on 1st April 2015. Sections 13(2) and (5) of the LT(S)A 2014 provide a power allowing the rates of tax to be set.

Scottish Landfill Tax is chargeable by weight. This instrument provides that the standard and lower rates will be increased from 1st April 2025, so that:

- The standard rate is £126.15 per tonne, and
- The lower rate is £4.05 per tonne

A list of materials qualifying for the lower rate and the conditions which have to be met are provided for in the Scottish Landfill Tax (Qualifying Materials) Order 2016.

The Scottish Government considers that these rates will provide appropriate financial incentives to support the policy aim of reducing the amount of material sent to landfill and supporting a more circular economy. The increase will mean that rates and bands remain consistent with those in place in the rest of the UK, addressing the risk of waste tourism.

UN Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 Compatibility

In accordance with section 23(2) of the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024, the Scottish Ministers certify that, in their view, the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2025 is compatible with the UNCRC requirements as defined by section 1(2) of that Act.

EU Alignment Consideration

This instrument is not relevant to the Scottish Government's policy to maintain alignment with the EU.

Consultation

There is no statutory requirement to consult on this Order. The Scottish Government's proposed SLfT rates from 1st April 2025 were announced by the Cabinet Secretary for Finance and Local Government and published in the Scottish Budget 2025-26[1].

Impact Assessments

Equal opportunities - This Order does not unlawfully discriminate in any way with respect to any of the protected characteristics (including age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation) either directly or indirectly.

Human rights – This Order does not infringe on or affect any subject areas of the European Convention on Human Rights (ECHR). We have not identified differential impact on human rights nor any impact on any individual's civil liberties.

Fairer Scotland – This order should not have any direct implications for inequalities arising from socio-economic disadvantage.

Consumer - There will not be any additional impacts on consumers as a result of the provisions in this Order.

Island communities – No new impacts have been identified in relation to the provisions of this Order.

Local government – There will not be any additional administrative or compliance burdens specifically affecting local government beyond those duties local authorities are already subject to under the SLfT legislation.

Sustainable development – The Order will have no impact on sustainable development.

A **Business and Regulatory Impact Assessment ("BRIA")**[2] was published looking at different rates and bands associated with the LT(S)A 2014.

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[1] Scottish Government Budget 2025-26 published 10 December 2024, available at: https://www.gov.scot/publications/scottish-budget-2025-2026/

[2] 'Scottish Landfill Tax Final Business and Regulatory Impact Assessment', published 14 December 2014, available from: https://www.gov.scot/publications/landfill-tax-scotland-bill-business-regulatory-impact-assesment/

An **Equality Impact Assessment ("EQIA")**[3] on landfill tax was also published previously in December 2014 and landfill tax rates and bands orders will have no negative impact on equality issues.

A Strategic Environmental screening exercise was also conducted, which concluded that LT(S)A 2014 Scottish Statutory instruments raising landfill tax rates will have no negative impact on the environment.

Sustainable development – The Order will have no impact on sustainable development.

Privacy impacts – No privacy impacts resulting from this legislation have been identified.

Financial Effects

The Cabinet Secretary for Finance and Local Government confirms that no BRIA is necessary as the instrument has no financial effects on the Scottish Government, local government or on business.

Scottish Government
Tax and Revenue Directorate

February 2025

[3] 'Scottish Landfill Tax – Equality Impact Assessment Results', published 17 December 2014, available from:
https://webarchive.nrscotland.gov.uk/20180123044455mp_/http://www.gov.scot/Resource/0046/00466444.pdf