SCOTTISH STATUTORY INSTRUMENTS

2026 No. 97

LANDFILL TAX

The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2026

Approved by the Scottish Parliament

Made - - - -	*17th February 2026*
Laid before the Scottish Parliament	*18th February 2026*
Coming into force - -	*1st April 2026*

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 effect

1.—(1) This Order may be cited as the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2026 and comes into force on 1 April 2026.

(2) This Order has effect in relation to taxable disposals made, or treated as made, on or after 1 April 2026.

Rates of Scottish landfill tax

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

(a) the standard rate is £130.75,

(b) the lower rate is £8.65.

(**a**) 2014 asp 2.

Revocation

3. The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2025(**a**) is revoked.

IVAN McKEE
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
17th February 2026

EXPLANATORY NOTE

(This note is not part of the Order)

This Order specifies the standard rate and lower rate of Scottish landfill tax for disposals on or after 1 April 2026. The standard rate is £130.75 and the lower rate is £8.65. 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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(**a**) S.S.I. 2025/41.

ISBN 978-0-11-106643-0

£6.40

http://www.legislation.gov.uk/id/ssi/2026/97

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