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SCOTTISH STATUTORY INSTRUMENTS

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**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<sup>(1)</sup> 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<sup>(2)</sup> is revoked.

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(1) 2014 asp 2.  
(2) S.S.I. 2024/60.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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St Andrew's House,  
Edinburgh  
18th February 2025

*SHONA ROBISON*  
A member of the Scottish Government

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## 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.