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Finance and Constitution Committee

Report on Subordinate Legislation



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For information on the Scottish Parliament contact
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Finance and Constitution Committee

To consider and report on the following (and any additional matter added under Rule 6.1.5A)—

(a) any report or other document laid before the Parliament by members of the Scottish Government containing proposals for, or budgets of, public revenue or expenditure or proposals for the making of a Scottish rate resolution, taking into account any report or recommendations concerning such documents made to them by any other committee with power to consider such documents or any part of them;

(b) any report made by a committee setting out proposals concerning public revenue or expenditure;

(c) Budget Bills; and

(d) any other matter relating to or affecting the revenue or expenditure of the Scottish Administration or other monies payable into or expenditure payable out of the Scottish Consolidated Fund.

(e) constitutional matters falling within the responsibility of the Cabinet Secretary for Finance and the Constitution



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finance.constitution@parliament.scot



0131 348 5215

Committee Membership



Convener
Bruce Crawford
Scottish National Party



Deputy Convener
Adam Tomkins
Scottish Conservative
and Unionist Party



Neil Bibby
Scottish Labour

Willie Coffey
Scottish National Party



Ash Denham
Scottish National Party



Murdo Fraser
Scottish Conservative
and Unionist Party



Patrick Harvie
Scottish Green Party



James Kelly
Scottish Labour



Liam Kerr
Scottish Conservative
and Unionist Party



Ivan McKee
Scottish National Party



Maree Todd
Scottish National Party

Scottish Fiscal Commission (Modification of Functions) Regulations 2017 [draft]

1. The Committee took evidence on the [Scottish Fiscal Commission \(Modification of Functions\) Regulations 2017 \[draft\]](#) from Derek Mackay, Cabinet Secretary for Finance and the Constitution, at its meeting on 1 March 2017.
2. The draft Regulations were laid on 27 January and the policy note states that their effect is to—

“expand the functions of the Scottish Fiscal Commission to reflect the powers devolved through the Scotland Act 2016 and the content of the Fiscal Framework agreed between the Scottish and UK Governments.”
3. The policy note summarises the expanded functions as follows—
 - "addition of a function to prepare forecasts of demand led social security expenditure;
 - addition of a function to require the Commission to prepare Scottish GDP forecasts (not covering the value of oil, gas and other hydrocarbons produced in the Scottish sector of the UK continental shelf)."
4. The Delegated Powers and Law Reform Committee considered the Order on 7 February and determined that it did not need to draw the attention of the Parliament to the instrument. ¹
5. Following evidence the Cabinet Secretary moved motion S5M-03911—

“That the Finance and Constitution Committee recommends that the Scottish Fiscal Commission (Modification of Functions) Regulations 2017 [draft] be approved.”
6. The motion was agreed to.

Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2017

7. At the same meeting, the Committee took evidence on the [Scottish Landfill Tax \(Standard Rate and Lower Rate\) Order 2017](#) from Derek Mackay, Cabinet Secretary for Finance and the Constitution.
8. The Order was laid on 27 January. The current rates for the Scottish Landfill Tax are—
 - £84.40 per tonne at the standard rate; and
 - £2.65 per tonne at the lower rate.
9. [Draft Budget 2017-18](#) proposes that the following rates apply from 1 April—
 - £86.10 per tonne at the standard rate; and
 - £2.70 per tonne at the lower rate.
10. The Draft Budget states that the proposed increase is “in line with RPI inflation and Landfill Tax charges in the rest of the UK.” This follows the same approach as previous years and is intended to address the possibility of “waste tourism” should one part of the UK have a lower tax charge than another.
11. The Delegated Powers and Law Reform Committee considered the Order on 7 February¹ and determined that it did not need to draw the attention of the Parliament to the instrument.
12. Following evidence the Cabinet Secretary moved motion S5M-03895—

“That the Finance and Constitution Committee recommends that the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2017 be approved.”
13. The motion was agreed to.
14. The Official Report of the meeting is available on the [Committee’s website](#).

- [1] The Scottish Parliament, Delegated Powers and Law Reform Committee. (n.d.) 8th Report 2017. Retrieved from <https://digitalpublications.parliament.scot/Committees/Report/DPLR/2017/2/7/Subordinate-Legislation#Introduction> [accessed 7 February 2017]

