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Report on subordinate legislation



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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 Government Business and Constitutional Relations.



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Introduction

1. At the 6th Meeting of the Finance and Constitution Committee on 13 March 2019, the Committee took evidence on two Scottish Statutory Instruments (SSIs). Evidence was initially taken on The Budget (Scotland) Act 2018 Amendment Regulations 2019 [draft]; and secondly, on The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2019: SSI 2019/58.

The Budget (Scotland) Act 2018 Amendment Regulations 2019 [draft]

2. The Committee took evidence on [The Budget \(Scotland\) Act 2018 Amendment Regulations 2019 \[draft\]](#) from Kate Forbes, Minister for Public Finance and Digital Economy, and Scott Mackay, Head of Finance Co-ordination, Scottish Government. The Official Report of this evidence is available on the Committee's [website](#).
3. The Regulations were laid on 27 February 2019 and amend the Budget Scotland Act 2018 which authorised the Scottish Government's spending plans for the current financial year. The [Spring Budget Revision Supporting Document](#) provides information on the revised spending plans for which the Scottish Government sought Parliamentary approval.
4. [A briefing on the Order and Scottish Budget Revision](#) was prepared by SPICe.
5. The Delegated Powers and Law Reform Committee considered the Regulations at its meeting on 26 February 2019 and had no issues to report.
6. Following evidence the Minister moved motion S5M-16046-

That the Finance and Constitution Committee recommends that the Budget (Scotland) Act 2018 Amendment Regulations 2019 [draft] be approved.
7. The motion was agreed to.

The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2019: SSI 2019/58

8. The Committee took evidence on [The Scottish Landfill Tax \(Standard Rate and Lower Rate\) Order 2019: SSI 2019/58](#) from Kate Forbes, Minister for Public Finance and Digital Economy, and Ewan Cameron-Nielsen, Finance Directorate, Scottish Government. The Official Report of this evidence is available on the Committee's [website](#).
9. The Regulations were laid on 27 February 2019 and propose that the following rates will apply for the Scottish Landfill Tax on or after 1 April 2019-
 - £91.35 per tonne at the standard rate; and
 - £2.90 per tonne at the lower rate.
10. The Delegated Powers and Law Reform Committee considered the Regulations on 26 March 2019 and had no issues to report.
11. Following evidence, the Minister moved motion S5M-16045-

That the Finance and Constitution Committee recommends that the Scottish Landfill Tax (Standard Rate and Lower rate) Order 2019 be approved.
12. The motion was agreed to.

Conclusions

13. The Finance and Constitution Committee recommends that the Budget (Scotland) Act 2018 Amendment Regulations 2019 [draft] be approved.
14. The Finance and Constitution Committee recommends that the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2019 be approved.

