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## **Finance and Constitution Committee Comataidh Ionmhais is Bun-reachd**

# **Subordinate legislation considered by the Committee on 24 March 2020**



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# Finance and Constitution Committee

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- (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 the Constitution, Europe and External Affairs.



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Scottish National Party



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Scottish Green Party



**John Mason**  
Scottish National Party



**Alex Rowley**  
Scottish Labour

# Introduction

1. At its meeting on 24 March 2020, the Committee considered [the Scottish Landfill Tax \(Standard Rate and Lower Rate\) Order 2020 \(SSI 2020/65\)](#).
2. The order was laid on 4 March 2020 and is subject to the provisional affirmative procedure. Section 41(3)b of the Landfill Tax (Scotland) Act 2014 states that such an order—
  - ” ceases to have effect at the expiry of the period of 28 days beginning with the date on which it was made unless, before the expiry of that period, the order has been approved by resolution of the Parliament.
3. The current rates for the Scottish Landfill Tax are—
  - The standard rate is £91.35 per tonne; and
  - The lower rate is £2.90 per tonne for less polluting materials.
4. This order proposes the following rates will apply on or after 1 April 2020—
  - The standard rate is £94.15 per tonne; and
  - The lower rate is £3 per tonne.
5. The [Policy Note](#) for the order states that these rates will “provide appropriate financial incentives to support the policy aim of reducing the amount of material being sent to landfill and supporting a more circular economy.” It then explains that “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”, should one part of the UK have a lower tax charge than another; and provide for investment in alternative waste treatments.
6. The Policy Note explains that the Scottish Fiscal Commission estimates (February 2020) that the Scottish Landfill Tax will generate revenue of £116 million in 2020-21.
7. The Delegated Powers and Law Reform Committee considered the Order on 10 March 2020 and determined that it did not need to draw the attention of the Parliament to the instrument.
8. At the meeting, Ben Macpherson, Minister for Public Finance and Migration moved motion S5M-21240—

That the Finance and Constitution Committee recommends that the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2020 (SSI 2020/65) be approved.

The Finance and Constitution Committee agreed motion S5M-21240.

