



The Scottish Parliament  
Pàrlamaid na h-Alba

Published 15 March 2022  
SP Paper 132  
2nd Report, 2022 (Session 6)

## Finance and Public Administration Committee

# Subordinate Legislation: The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2022



**Published in Scotland by the Scottish Parliamentary Corporate Body.**

---

All documents are available on the Scottish  
Parliament website at:  
[http://www.parliament.scot/abouttheparliament/  
91279.aspx](http://www.parliament.scot/abouttheparliament/91279.aspx)

For information on the Scottish Parliament contact  
Public Information on:  
Telephone: 0131 348 5000  
Textphone: 0800 092 7100  
Email: [sp.info@parliament.scot](mailto:sp.info@parliament.scot)

# Contents

<b>Introduction</b>	<b>1</b>
<b>The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2022</b>	<b>2</b>

# Finance and Public Administration Committee

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

(a) any report or other document 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 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) matters relating to public service reform and the National Performance Framework within the responsibilities of the Deputy First Minister and public administration.

2. The Committee may also consider and, where it sees fit, report to the Parliament on the timetable for the Stages of Budget Bills and on the handling of financial business.

3. In these Rules, “public expenditure” means expenditure of the Scottish Administration, other expenditure payable out of the Scottish Consolidated Fund and any other expenditure met out of taxes, charges and other public revenue.



[fpa.committee@parliament.scot](mailto:fpa.committee@parliament.scot)

# Committee Membership



**Convener**  
**Kenneth Gibson**  
Scottish National Party



**Deputy Convener**  
**Daniel Johnson**  
Scottish Labour



**Ross Greer**  
Scottish Green Party



**Douglas Lumsden**  
Scottish Conservative  
and Unionist Party



**John Mason**  
Scottish National Party



**Liz Smith**  
Scottish Conservative  
and Unionist Party



**Michelle Thomson**  
Scottish National Party

# Introduction

1. At its meeting on 8 March 2022, the Finance and Public Administration Committee took evidence from the Minister for Public Finance and Community Wealth, Tom Arthur MSP, in relation to—

[The Scottish Landfill Tax \(Standard Rate and Lower Rate\) Order 2022](#)

2. The Official Report of the evidence session is available on the [Committee's website](#).

# The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2022

3. The Order was laid before Parliament on 9 February 2022 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”.
4. It provides for the annual increase in Scottish Landfill Tax rates, specifying that the standard and lower rates will be increased from 1 April 2022 (as announced in the Scottish Budget 2022-23), as follows—
  - standard rate of £98.60 per tonne (currently £96.70), and
  - lower rate of £3.15 per tonne (currently £3.10).
5. The [Policy Note](#) in relation to the instrument states that “the Scottish Government considers that these rates will provide appropriate financial incentives to support the policy aim of reducing the amount of material sent to landfill and supporting a more circular economy”. It adds that the increase means that rates will remain consistent with those in the rest of the UK, “addressing the risk of waste tourism”.
6. Finally, the Policy Note highlights the Scottish Fiscal Commission forecast of December 2021 which expects the Scottish Landfill Tax to generate revenue of £101 million in 2022-2023 (a full-year estimate).
7. The Delegated Powers and Law Reform (DPLR) Committee, which considers the technical aspects of the instrument, considered the Regulations on 22 February 2022 and had no issues to report.
8. Following evidence to the Finance and Public Administration Committee on 8 March, the Minister for Public Finance and Community Wealth, moved motion [S6M-03203](#) in his name—

That the Finance and Public Administration Committee recommends that the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2022 (SSI 2022/46) be approved.

9. **The Finance and Public Administration Committee agreed motion S6M-03203.**

