



The Scottish Parliament
Pàrlamaid na h-Alba

Published 10 March 2023
SP Paper 337
3rd Report, 2023 (Session 6)

Finance and Public Administration Committee

Subordinate Legislation: The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2023



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>

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

Contents

Introduction	1
The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2023	2

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

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 7 March 2023, the Finance and Public Administration Committee took evidence from the Minister for Public Finance, Planning and Community Wealth, Tom Arthur MSP, in relation to—

[The Scottish Landfill Tax \(Standard Rate and Lower Rate\) Order 2023 \(SSI 2023/50\)](#)

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 2023

3. The Order was laid before Parliament on 22 February 2023, 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 for disposals will be increased from 1 April 2023 (as announced in the Scottish Budget 2023-24), as follows—
 - standard rate is £102.10 per tonne (currently £98.60), and
 - lower rate is £3.25 (currently £3.15).
5. The [policy note](#) in relation to the instrument states that “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 2022, which expects the Scottish Landfill Tax to generate revenue of £79 million in 2023-2024 (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 [28 February](#) and had [no issues to report](#).
8. Following evidence to the Finance and Public Administration Committee on 7 March, the Minister for Public Finance, Planning and Community Wealth moved motion [S6M-08009](#) in his name—

That the Finance and Public Administration Committee recommends that the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2023 (SSI 2023/50) be approved.

9. **Motion [S6M-08009](#) was agreed to without division. The Finance and Public Administration Committee therefore recommends that the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2023 (SSI 2023/50) be approved.**

