Finance Committee

Subordinate Legislation
Contents

Budget (Scotland) Act 2015 Amendment Regulations 2016 1
Landfill Tax (Scotland) Act 1
Finance Committee

1. The remit of the Finance Committee is to consider and report on-
   a. any report or other document laid before the Parliament by members of the Scottish Government containing proposals for, or budgets of, public expenditure or proposals for the making of a tax-varying 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 expenditure;
   c. Budget Bills; and
   d. any other matter relating to or affecting the expenditure of the Scottish Administration or other expenditure payable out of the Scottish Consolidated Fund.

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.

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## Committee Membership

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<tr>
<th>Convener</th>
<th>Deputy Convener</th>
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<tr>
<td>Kenneth Gibson</td>
<td>John Mason</td>
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<td>Scottish National Party</td>
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<th>Jackie Baillie</th>
<th>Lesley Brennan</th>
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<td>Scottish Labour</td>
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<th>Gavin Brown</th>
<th>Mark McDonald</th>
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<td>Scottish Conservative and Unionist Party</td>
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<th>Jean Urquhart</th>
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Budget (Scotland) Act 2015 Amendment Regulations 2016

1. The Committee took evidence on the Budget Scotland Act 2015 Amendment Regulations 2016 [draft] from John Swinney MSP, Deputy First Minister (DFM) and Cabinet Secretary for Finance, Constitution and Economy at its meeting on 9 March 2016.

2. The Regulations amend the Budget (Scotland) Act 2015 which authorised the Scottish Government’s spending plans for the current financial year. The Spring Budget Revision (SBR) provides supporting information on the revised spending for which the Scottish Government sought parliamentary approval.

3. Briefings on the Order and SBR were prepared by the Financial Scrutiny Unit and by the Scottish Government.

4. The Delegated Powers and Law Reform Committee considered the draft Regulations at its meeting on 2 February and reported that it did not have any issues to bring to the attention of the Committee.

5. Following evidence, the DFM moved motion S4M-15433—
   - That the Finance Committee recommends that the Budget (Scotland) Act 2015 Amendment Regulations 2016 [draft] be approved.

6. The motion was agreed to.

Landfill Tax (Scotland) Act

7. At the same meeting, the Committee took evidence from the DFM in relation to the following statutory instruments—
   - The Scottish Landfill Tax (Qualifying Material) Order 2016 (SSI 2016/93);
   - The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2016 [draft] (SSI 2016/94).

8. The Delegated Powers and Law Reform Committee considered both Orders at its meeting on 23 February and reported that it did not have any issues to bring to the attention of the Committee.

9. Following evidence the DFM moved the following motions—
   - S4M-15815 – That the Finance Committee recommends that the Scottish Landfill Tax (Qualifying Material) Order 2016 (SSI 2016/93) be approved; and
• S4M-15816 – That the Finance Committee recommends that the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2016 be approved.

10. The motions were agreed to.
