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Pàrlamaid na h-Alba

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4th Report, 2018 (Session 5)

Finance and Constitution Committee Comataidh Ionmhais is Bun-reachd

Finance and Constitution Committee, 4th Report 2018 (Session 5): Subordinate Legislation: Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2018

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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 Finance and the Constitution



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finance.constitution@parliament.scot



0131 348 5215

Committee Membership



Convener
Bruce Crawford
Scottish National Party



Deputy Convener
Adam Tomkins
Scottish Conservative
and Unionist Party



Neil Bibby
Scottish Labour



Alexander Burnett
Scottish Conservative
and Unionist Party



Willie Coffey
Scottish National Party



Ash Denham
Scottish National Party



Murdo Fraser
Scottish Conservative
and Unionist Party



Emma Harper
Scottish National Party



Patrick Harvie
Scottish Green Party



James Kelly
Scottish Labour



Ivan McKee
Scottish National Party

The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2018: SSI 2018/87

1. The Committee took evidence on [The Scottish Landfill Tax \(Standard Rate and Lower Rate\) Order 2018: SSI 2018/87](#) from Derek Mackay, Cabinet Secretary for Finance and the Constitution at its meeting on 21 March 2018. The Official Report is available on the [Committee's website](#).
2. The Regulations were laid on 28 February and propose that the following rates will apply for the Scottish Landfill Tax from 1 April 2018—
 - £88.95 per tonne at the standard rate; and
 - £2.80 per tonne at the lower rate.
3. The Delegated Powers and Law Reform Committee considered the Regulations on 6 March and had no issues to report.
4. Following evidence the Cabinet Secretary moved motion S5M-10850—
 - That the Finance and Constitution Committee recommends that the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2018 be approved.
5. The motion was agreed to.

The Finance and Constitution Committee recommends that the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2018 be approved.

