Finance Committee

2nd Report, 2015 (Session 4)

The Landfill Tax (Prescribed Landfill Site Activities) Order 2014 (SSI 2014/367)

Published by the Scottish Parliament on 15 January 2015
Finance Committee

Remit and membership

Remit:

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.

   *(Standing Orders of the Scottish Parliament, Rule 6.6)*

Membership:

Richard Baker
Gavin Brown
Malcolm Chisholm
Kenneth Gibson (Convener)
John Mason (Deputy Convener)
Mark McDonald
Jean Urquhart

Committee Clerking Team:

Clerk to the Committee
Jim Johnston

Senior Assistant Clerk
Catherine Fergusson

Assistant Clerk
Alan Hunter

Committee Assistant
Tom Williams
The Committee reports to the Parliament as follows—

1. The Committee took evidence on the Landfill Tax (Prescribed Landfill Site Activities) Order 2014 (SSI 2014/367)¹ from John Swinney MSP, Cabinet Secretary for Finance, Constitution and Economy at its meeting on 14 January.

2. The purpose of the Order is to prescribe the landfill site activities which will be treated as taxable disposals under the Landfill Tax (Scotland) Act 2014. The Scottish Government is of the view is that all material entering a landfill site, provided it is not used in the final restoration of the site, has an exemption or is stored in a non-disposal area should be subject to landfill tax.

3. The Order provides for the taxation of material received on a landfill site that is put to temporary use, for example, for the construction of on-site haul roads or for the daily coverage of sites that is required under environmental regulation.

4. Following evidence, the Cabinet Secretary for Finance, Constitution and Economy moved motion S4M-12007—

   That the Finance Committee recommends that the Landfill Tax (Prescribed Landfill Site Activities) Order 2014 be approved.

5. The motion was agreed to.

¹ Available online at: http://www.legislation.gov.uk/ssi/2014/367/contents/made
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