



The Scottish Parliament
Pàrlamaid na h-Alba

FINANCE AND CONSTITUTION COMMITTEE

MINUTES

6th Meeting, 2019 (Session 5)

Wednesday 13 March 2019

Present:

Tom Arthur	Neil Bibby
Alexander Burnett	Willie Coffey
Angela Constance	Bruce Crawford (Convener)
Murdo Fraser	Emma Harper
Patrick Harvie	James Kelly
Adam Tomkins (Deputy Convener)	

In attendance: David Eiser, Committee Adviser

The meeting opened at 9.36 am.

1. **Scottish VAT Assignment:** The Committee took evidence in a roundtable format from—

Mark Taylor, Assistant Director, Audit Director;

Charlotte Barbour, Director of Taxation, ICAS;

John Cullinane, Tax Policy Director, Chartered Institute of Taxation;

Professor Graeme Roy, Director, Fraser of Allander Institute;

John Ireland, Chief Executive, Scottish Fiscal Commission;

Dr Paul Mathews, Senior Analyst, Office for Budget Responsibility.

2. **Subordinate legislation:** The Committee took evidence on The Budget (Scotland) Act 2018 Amendment Regulations 2019 [draft] from—

Kate Forbes, Minister for Public Finance and Digital Economy, and Scott Mackay, Head of Finance Co-ordination, Scottish Government.

3. **Subordinate legislation:** Kate Forbes (Minister for Public Finance and Digital Economy) moved S5M-16046—That the Finance and Constitution Committee recommends that The Budget (Scotland) Act 2018 Amendment Regulations 2019 [draft] be approved.

After debate, the motion was agreed to.

4. **Subordinate legislation:** The Committee took evidence on The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2019: SSI 2019/58 from—

Kate Forbes, Minister for Public Finance and Digital Economy, and Ewan Cameron-Nielsen, Finance Directorate, Scottish Government.

5. **Subordinate legislation:** Kate Forbes (Minister for Public Finance and Digital Economy) moved S5M-16045—That the Finance and Constitution Committee recommends that The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2019 be approved.

After debate, the motion was agreed to.

The meeting closed at 11.27 am.

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