



The Scottish Parliament
Pàrlamaid na h-Alba

Published 10 March 2026
SP Paper 1057
9th Report, 2026 (Session 6)

Finance and Public Administration Committee

The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2026



Published in Scotland by the Scottish Parliamentary Corporate Body.

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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 the National Performance Framework within the responsibilities of the Deputy First Minister, public service reform within the responsibility of the Cabinet Secretary for Finance and Local Government, and public administration.



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Background

1. At its meeting of 10 March 2026, the Finance and Public Administration Committee considered the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2026.
2. The report summarises the Committee's consideration of the order.

The Order

3. Scottish Landfill Tax (SLfT) is a tax on the disposal of waste to landfill, paid by site operators and charged by weight. It is charged based on two rates: a standard rate and a lower rate for 'less polluting' materials. The Scottish Government announces these rates as part of the annual Scottish Budget.
4. The rates are subsequently set with the approval of the Parliament by way of a statutory instrument (the Order). 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".
5. The Scottish Budget 2026-27 ¹ set out the proposed SLfT rates for 2026-27. This Order specifies that the standard and lower rates for disposals will be increased from 1 April 2026 as follows—
 - The standard rate is £130.75 per tonne [2025: £126.15], and
 - The lower rate is £8.65 per tonne [2025: £4.05]
6. As in previous years, SLfT rates will remain aligned to UK Landfill Tax rates for 2026-27.
7. The Policy Note highlights that several impact assessments have been conducted. No unintended effects have been identified.
8. The Scottish Fiscal Commission estimates ² that the SLfT will generate £27 million in 2026-27.

Delegated Powers and Law Reform Committee consideration

9. The DPLR Committee considered the order on 24 February 2026 and reported on it in its 21th Report, 2026³. The DPLR Committee made no recommendations in relation to the instrument.

Finance and Public Administration Committee consideration

10. At its meeting on 10 March 2026, the Committee took evidence on the order from Ivan McKee MSP, Minister for Public Finance ('the Minister') and Scottish Government officials. In his opening statement, the Minister set out the Scottish Government's reasons for laying the order. Questions were raised regarding the Scottish Government's decision to continue to align rates with those in the UK.

11. Following questions, the Minister moved the following motion—

S6M-20861⁴ - That the Finance and Public Administration Committee recommends that the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2026 (SSI 2026/97) be approved.

12. Motion S6M-20861 was agreed to without division. The Finance and Public Administration Committee therefore recommends that the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2026 (SSI 2026/97) be approved.

- [1] Scottish Budget 2026 to 2027. (2026). Retrieved from <https://www.gov.scot/publications/scottish-budget-2026-2027/>
- [2] Scotland's Economic and Fiscal Forecasts (January 2026). (2026). Retrieved from <https://fiscalcommission.scot/wp-content/uploads/2026/02/Scotlands-Economic-and-Fiscal-Forecasts-January-2026-revised-11-02-2026.pdf>
- [3] Subordinate Legislation considered by the Delegated Powers and Law Reform Committee on 24 February 2026. (2026). Retrieved from <https://bprcdn.parliament.scot/published/DPLR/2026/2/25/8a0b7b7a-7fce-4c08-adc6-1a37d20cb4f5/DPLRS062026R21.pdf>
- [4] Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2026 (SSI 2026/97). (2026). Retrieved from <https://www.parliament.scot/chamber-and-committees/votes-and-motions/S6M-20861>

