

Finance and Public Administration Committee

7th Meeting, 2023 (Session 6), Tuesday 7 March 2023

The Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2023 (SSI 2023/50)

Overview

1. This paper invites the Committee to take evidence from the Minister for Public Finance, Planning and Community Wealth, Tom Arthur MSP, in relation to the [Scottish Landfill Tax \(Standard Rate and Lower Rate\) Order 2023 \(SSI 2023/50\)](#).

Purpose of the Regulations and the scrutiny procedure

2. The Order, which was laid before Parliament on 22 February 2023, provides for the annual increase in Scottish Landfill Tax rates. It specifies that the standard and lower rates for disposals will be increased from 1 April 2023 (as announced in the Scottish Budget 2023-24), as follows—
 - standard rate is £102.10 per tonne (currently £98.60), and
 - lower rate is £3.25 (currently £3.15).
3. The [policy note](#) in relation to the instrument states that “Scottish Government considers that these rates will provide appropriate financial incentives to support the policy aim of reducing the amount of material sent to landfill and supporting a more circular economy”. It adds that the increase means that rates will remain consistent with those in the rest of the UK, “addressing the risk of waste tourism”. Finally, it highlights the Scottish Fiscal Commission forecast of December 2022, which expects the Scottish Landfill Tax to generate revenue of £79 million in 2023-2024 (a full-year estimate).
4. The Order is subject to the provisional affirmative procedure, which requires Parliament to approve it within a 28-day period. The Delegated Powers and Law Reform (DPLR) Committee, which considers the technical aspects of the instrument, considered the Regulations on [28 February](#) and had [no issues to report](#).
5. As lead committee, this Committee will be invited to consider motion [S6M-08009](#), lodged in the name of the Minister for Public Finance, Planning and Community Wealth, Tom Arthur MSP—

That the Finance and Public Administration Committee recommends that the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2023 (SSI 2023/50) be approved.

6. To inform the Committee's consideration of the motion, there is an opportunity to take evidence on the Regulations from the Minister and his officials before moving to formal consideration of the motion. During formal consideration of this motion, Standing Orders provide that only the Minister and Members may participate in the debate.

Next steps

7. The Committee will thereafter report to the Parliament setting out its recommendation on the instrument, by the deadline of 21 March 2023.

Committee Clerking Team
March 2023