



The Scottish Parliament  
Pàrlamaid na h-Alba

## FINANCE COMMITTEE

### AGENDA

**17th Meeting, 2013 (Session 4)**

**Wednesday 5 June 2013**

The Committee will meet at 9.30 am in Committee Room 6.

1. **Decision on taking business in private:** The Committee will decide whether to take items 5 and 6 in private.
2. **Landfill Tax (Scotland) Bill:** The Committee will take evidence from—  
  
Alistair Brown, Deputy Director, Fiscal Responsibility Division, John St Clair, Senior Principal Legal Officer, and Stuart Greig, Bill Team Leader and Head of Zero Waste, Fiscal Responsibility and Environmental Quality Divisions, Scottish Government.
3. **Land and Buildings Transaction Tax (Scotland) Bill:** The Committee will consider the Bill at Stage 2 (Day 2).
4. **Appointment of budget adviser (in private):** The Committee will consider a list of candidates for the post of adviser.
5. **Landfill Tax (Scotland) Bill:** The Committee will further consider its approach to the scrutiny of the Bill at Stage 1.
6. **Tribunals (Scotland) Bill:** The Committee will consider its approach to the Financial Memorandum.

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The papers for this meeting are as follows—

**Agenda item 2**

Paper by the clerk

FI/S4/13/17/1

**Agenda item 3**

[Land and Buildings Transaction Tax \(Scotland\) Bill](#)

**Agenda item 4**

PRIVATE PAPER

FI/S4/13/17/2 (P)

**Agenda item 5**

PRIVATE PAPER

FI/S4/13/17/3 (P)

**Agenda item 6**

PRIVATE PAPER

FI/S4/13/17/4 (P)

**Finance Committee**

**17th Meeting, 2013 (Session 4), Wednesday 5 June 2013**

**Landfill Tax (Scotland) Bill: Stage 1**

**Introduction**

1. The Finance Committee has been designated as the lead committee for the consideration of the [Landfill Tax \(Scotland\) Bill](#). The purpose of this paper is to provide information to the Committee in advance of its first Stage 1 oral evidence session with the Scottish Government Bill Team.

2. Copies of the Bill and accompanying documents have been circulated to members. A [SPICe briefing on the Bill](#) is attached at Annexe A and the [written submissions](#) received in response to the Committee's call for evidence are attached at Annexe B.

**Background**

3. The role of the Committee at Stage 1 is to consider and report on the general principles of the Bill.

*Bill purpose*

4. The purpose of the Bill is "to make provision about the taxation of disposals to landfill."

*Policy Memorandum*

5. The [Policy Memorandum](#) states that—

"The Bill is one of three related Bills being brought forward as a consequence of measures enacted in the Scotland Act 2012 (the 2012 Act). Under the terms of the 2012 Act, the Scottish Parliament has responsibility for taxes on land transactions and disposals to landfill. This Bill deals with the latter responsibility and makes provisions for a Scottish tax on disposals to landfill, to be called the Scottish Landfill Tax."

*Financial Memorandum*

6. The Committee would normally consider the Financial Memorandum (FM) for each Bill and report to the lead committee. As it is the lead committee for this Bill, it will consider the FM as part of its Stage 1 scrutiny and address any particular FM issues in its Stage 1 report. The FM is set out in paragraphs 14 to 29 of the [Explanatory Notes](#).

**Conclusion**

7. The Committee is invited to consider the above information along with the attachments at Annexes A and B in its oral evidence session with the Bill Team.

**Alan Hunter, Assistant Clerk to the Committee**

**ANNEXE A**

**Financial Scrutiny Unit Briefing – Landfill Tax (Scotland) Bill**

The document can be accessed via the link below—

[http://www.scottish.parliament.uk/ResearchBriefingsAndFactsheets/S4/SB\\_13-32.pdf](http://www.scottish.parliament.uk/ResearchBriefingsAndFactsheets/S4/SB_13-32.pdf)

**ANNEXE B**

**Written Submissions on Scottish Landfill Tax (Scotland) Bill**

The written submissions can be accessed via the link below—

<http://www.scottish.parliament.uk/parliamentarybusiness/CurrentCommittees/63838.asp>

[X](#)