



The Scottish Parliament  
Pàrlamaid na h-Alba

**FINANCE COMMITTEE**

24 April 2013

Dear Sir/Madam,

**[LANDFILL TAX \(SCOTLAND\) BILL](#)**

[The Landfill Tax \(Scotland\) Bill](#) was introduced in the Scottish Parliament on 17 April 2013. The Finance Committee is expected to be designated as lead committee with responsibility for scrutinising the Bill. The lead committee's role at Stage 1 is to consider and report on the Bill's general principles. The Committee expects to take oral evidence throughout June and to report on the Bill's general principles in September.

This call for evidence has been sent to the organisations listed at Annexe A. To accommodate the Committee's timetable for its Stage 1 scrutiny, **it is seeking written evidence in response to the questions attached at Annexe B. The Committee would welcome your response to any of these questions by the end of business on Tuesday 28 May 2013.** The Committee is expected to commence oral evidence sessions on 5 June 2013.

Before making a submission, please read the Parliament's [policy on treatment of written evidence by subject and mandatory committees](#). Written submissions should normally be limited to around four sides of A4. Longer submissions should be accompanied by a short summary of the main points. Submissions should be set out in numbered paragraphs. Where the submission refers to existing published material, it is preferable to provide hyperlinks or full citations (rather than extensive extracts). The Committee welcomes written evidence in English, Gaelic or any other language. If possible, written submissions should be submitted electronically in Microsoft Word format by e-mail to [finance@scottish.parliament.uk](mailto:finance@scottish.parliament.uk).

A confirmatory hard copy is not required. In the absence of an e-version, any hard copy submissions should be sent to: Finance Committee, The Scottish Parliament, Edinburgh, EH99 1SP.

Should you have any questions relating to this call for evidence please do not hesitate to contact me.

**PARMINDER KAUR**  
Finance Committee

## Annexe A

All local authorities

COSLA

Local Authority Recycling Advisory Committee

SEPA

Scottish Environmental Services Association

Chartered Institution for Wastes Management (CIWM)

Community Resources Network Scotland

Chartered Institute of Taxation

The Law Society Scotland

National Trust for Scotland

Scottish National Heritage

Scottish Waterways Trust

Scottish Wildlife Trust

Scottish Crofting Association

RSPB

Scottish Environment Fundraising Forum (SEFF LINK)

Scottish Landfill Community Fund Forum

WWF Scotland

## **Annexe B**

### **CALL FOR EVIDENCE**

The Committee is seeking views on the general principles of the Bill and in particular—

- whether the Bill is consistent with the four principles underlying the Scottish Government's approach to taxation – certainty, convenience, efficiency and proportionate to the ability to pay;
- the decision not to introduce significant changes to the form or structure of the existing UK Landfill Tax;
- the use of the same list of qualifying materials as specified in the Landfill Tax (Qualifying Material) Order 2011;
- the intention to set tax rates in subordinate legislation and in “such a way that rates will follow closely UK rates”;
- the power in the Bill to establish more than two tax rates and to vary the list of material qualifying for different tax rates in subordinate legislation;
- the provisions which will allow the tax authority to pursue taxes evaded through the illegal dumping of waste;
- the list of activities and materials which are exempt from landfill tax;
- the Scottish Landfill Communities Fund;
- the role of Revenue Scotland in the administration of the tax;
- the role of SEPA in the administration of the tax;
- the formula for calculating the adjustment to the block grant;
- the financial implications of the Bill as estimated in the Financial Memorandum.