



The Scottish Parliament  
Pàrlamaid na h-Alba

## FINANCE AND CONSTITUTION COMMITTEE

### MINUTES

9th Meeting, 2021 (Session 5)

Wednesday 10 March 2021

Present:

Dr Alasdair Allan	Tom Arthur
Alexander Burnett	Bruce Crawford (Convener)
Murdo Fraser (Deputy Convener)	Patrick Harvie
James Kelly (Committee Assistant)	Dean Lockhart
Fulton MacGregor	John Mason

Apologies were received from Jackie Baillie, Anas Sarwar.

The meeting opened at 10.00 am.

1. **Decision on taking business in private:** The Committee agreed that consideration of its proposed amendments to the Written Agreement on the budget process should be taken in private.
2. **Subordinate Legislation:** The Committee took evidence on the Budget (Scotland) Act 2020 Amendment Regulation 2021 [draft] from—

Kate Forbes, Cabinet Secretary for Finance, Scott Mackay, Head of Finance Co-ordination, and Niall Caldwell, Corporate Treasurer, Scottish Government.

3. **Subordinate Legislation:** Kate Forbes, Cabinet Secretary for Finance moved—S5M-24254— That the Finance and Constitution Committee recommends that the Budget (Scotland) Act 2020 Regulations be approved.

The Motion was agreed to.

4. **Subordinate Legislation:** The Committee took evidence on the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2021 (SSI 2021/89) from—

Ivan McKee, Minister for Trade, Innovation and Public Finance, Ewan Cameron-Nielsen, Head of Fully Devolved Taxes Unit, Directorate of Tax and Fiscal Sustainability, and Ninian Christie, Solicitor, Local Government and Economy Division, Scottish Government.

5. **Subordinate Legislation** Ivan McKee, Minister for Trade, Innovation and Public Finance moved—S5M-24234— That the Finance and Constitution Committee recommends that the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2021 be approved.

The motion was agreed to.

6. **Written Agreement:** The Committee considered and agreed its proposed amendments to its Written Agreement with the Scottish Government on the budget process.

The meeting closed at 10.46 am.

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