

## PARLIAMENTARY BUREAU: APPROVAL OF SCOTTISH STATUTORY INSTRUMENTS

### MADE AFFIRMATIVE INSTRUMENTS

#### [Scottish Landfill Tax \(Standard Rate and Lower Rate\) Order 2023 \(SSI 2023/50\)](#)

1. Under Rule 10.6.5, the Bureau is required to lodge the following motion—

**George Adam on behalf of the Parliamentary Bureau:** That the Parliament agrees that the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2023 (SSI 2023/50) be approved.

#### *Purpose*

2. Scottish Landfill Tax is chargeable by weight. This instrument provides that the standard and lower rates will be increased from 1st April 2023, so that:

- The standard rate is £102.10 per tonne, and
- The lower rate is £3.25 per tonne.

#### *Consideration by committee*

3. At its meeting on 9 March 2023 the Finance and Public Administration Committee agreed to recommend that the regulations be approved. The Committee report will be published on 13 March 2023.

### AFFIRMATIVE INSTRUMENTS

#### [Land Reform \(Scotland\) Act 2016 \(Register of Persons Holding a Controlled Interest in Land\) Amendment Regulations 2023 \(SSI 2023/Draft\)](#)

4. Under Rule 10.6.5, the Bureau is required to lodge the following motion—

**George Adam on behalf of the Parliamentary Bureau:** That the Parliament agrees that the Land Reform (Scotland) Act 2016 (Register of Persons Holding a Controlled Interest in Land) Amendment Regulations 2023 (SSI 2023/Draft) be approved.

#### *Purpose*

5. To amend The Land Reform (Scotland) Act 2016 (Register of Persons Holding a Controlled Interest in Land) Regulations 2021. The 2021 Regulations set out extensive provision for the establishment of a Register of controlled interests in land. The Register requires the registration of the owners and tenants of land (known as recorded persons), and persons or entities who have control over how the recorded person uses the land (known as associates). The Register came into force on 1 April 2022. However, there is a transitional period

in respect of the offence provisions. This transitional period is due to come to an end on 1 April 2023. This instrument amends the 2021 Regulations to extend the transitional period by 12 months to 1 April 2024.

*Consideration by committee*

6. At its [meeting on 21 February 2023](#), following debate, the Net Zero, Energy and Transport Committee agreed by division (For: 6, Against: 0, Abstain: 1) to recommend that the regulations be approved. The [Committee report was published on 7 March 2023](#).

[Renewables Obligation \(Scotland\) Amendment Order 2023 \(SSI 2023/Draft\)](#)

7. Under Rule 10.6.5, the Bureau is required to lodge the following motion—

**George Adam on behalf of the Parliamentary Bureau:** That the Parliament agrees that the Renewables Obligation (Scotland) Amendment Order 2023 (SSI 2023/Draft) be approved.

*Purpose*

8. To amend the ‘mutualisation threshold’ set out in article 48(3) of the Renewables Obligation (Scotland) Order 2009 (the mechanism used to prevent excessive shortfalls in recycled payments from occurring). The threshold is currently set at a fixed level (£1.54m) and this instrument will alter it to a variable level, set at 0.1% of the total cost of the RO scheme across the UK. In practice, this will raise the level of the threshold, meaning the likelihood of mutualisation being triggered in any given obligation year is reduced. It will also ensure that the Scottish Order is aligned with the Order which covers England and Wales.

*Consideration by committee*

9. At its meeting on 28 February 2023 the Net Zero, Energy and Transport Committee agreed to recommend that the regulations be approved. The Committee report will be published on 13 March 2023.

[National Bus Travel Concession Schemes \(Miscellaneous Amendments\) \(Scotland\) Order 2023 \(SSI 2023/Draft\)](#)

10. Under Rule 10.6.5, the Bureau is required to lodge the following motion—

**George Adam on behalf of the Parliamentary Bureau:** That the Parliament agrees that the National Bus Travel Concession Schemes (Miscellaneous Amendments) (Scotland) Order 2023 (SSI 2023/Draft) be approved.

*Purpose*

11. To set out the capped level of funding for the National Bus Travel Concession Scheme for Older and Disabled Persons in respect of the financial

year 2023- 2024. It also sets out reimbursement rates for bus operators in respect of 2023-2024 for both the National Bus Travel Concession Scheme for Older and Disabled Persons and the National Bus Travel Concession Scheme for Young Persons.

*Consideration by committee*

12. At its meeting on 28 February 2023 the Net Zero, Energy and Transport Committee agreed to recommend that the regulations be approved. The Committee report will be published on 13 March 2023.

[Non-Domestic Rates \(Miscellaneous Anti-Avoidance Measures\) \(Scotland\) Regulations 2023 \(SSI 2023/Draft\)](#)

13. Under Rule 10.6.5, the Bureau is required to lodge the following motion—

**George Adam on behalf of the Parliamentary Bureau:** That the Parliament agrees that the Non-Domestic Rates (Miscellaneous Anti-Avoidance Measures) (Scotland) Regulations 2023 (SSI 2023/Draft) be approved.

*Purpose*

14. Making provision to prevent or minimise advantages arising from artificial avoidance arrangements in relation to non-domestic rates, defined in sections 38, 39 and 40 of the [Non-Domestic Rates \(Scotland\) Act 2020](#).

15. These Draft Regulations prescribe the circumstances in which the owners of lands and heritages, rather than the occupiers, are to be treated as liable to pay non-domestic rates and the circumstances in which any relief (reduction or remittal) in relation to non-domestic rates for those lands and heritages is to cease to be available (Part 2). They also prescribe the circumstances in which changes to lands and heritages causing a reduction in rateable value are to be disregarded (Part 3). The Draft Regulations also set out the process for notification of the owner in relation to Part 2 and 3, which includes an opportunity for the owner to make representations to the local authority before a final determination is made.

*Consideration by committee*

16. At its meeting on 7 March 2023 the Local Government, Housing and Planning Committee agreed to recommend that the regulations be approved. The [Committee report was published on 7 March 2023](#).

**Decision**

17. **Business Managers are invited note that the above motions will be lodged.**

**18. Business Managers should reserve their position if their party intends to speak against or oppose the motions.**

**Parliamentary Business Team  
March 2023**