Parliamentary Bureau – Approval of Scottish Statutory Instruments

Made Affirmative

Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2025 (SSI 2025/41)

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

Jamie Hepburn on behalf of the Parliamentary Bureau: That the Parliament agrees that the Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2025 (SSI 2025/41) be approved.

Purpose

2. An Order is considered by the Parliament each year to update the Scottish Landfill Tax. This Order specifies the standard rate and lower rate for disposals on or after 1 April 2025, as announced in the Scottish Budget 2025-26. The standard rate is £126.15 per tonne, and the lower rate is £4.05 per tonne.

Consideration by committee

- 3. The Order is a Made Affirmative, due to expire on Monday 17 March. It is required to be considered and agreed by Parliament by the expiry date to stay in force. The Finance and Public Administration Committee will consider the Order at its meeting on Tuesday 11 March 2025, before considering whether to recommend to Parliament that the Order be approved. Due to the short timescale available, the Committee is due to publish its report following its meeting later that day. If it agrees to recommend to Parliament that the Order be approved, the above motion will be lodged on behalf of the Bureau that afternoon, so it can be considered by Parliament on Wednesday 13 March, in advance of the expiry date.
- 4. The Business Team will provide a link to the Committee's report when published and inform Business Managers when the motion has been lodged.

Affirmative

<u>Tied Pubs (Miscellaneous Amendment) (Scotland) Regulations 2025 (SSI 2025/Draft)</u>

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

Jamie Hepburn on behalf of the Parliamentary Bureau: That the Parliament agrees that the Tied Pubs (Miscellaneous Amendment) (Scotland) Regulations 2025 (SSI 2025/Draft) be approved.

Purpose

- 6. This instrument will amend the Scottish Pubs Code Regulations 2024 which create a Scottish Pubs Code for tied pubs. The code creates rights and protections for tied pub tenants and places requirements on pub-owning businesses (the tied pub landlords). It is the main instrument to implement the Tied Pubs (Scotland) Act 2021. These regulations make the following amendments:
 - Introduction of a right to appeal the independent rent assessment, with a 14day limit for the appeal to be made and this to be additional to the 4-week period provided for creation of the Market Rent Only (MRO) offer.
 - MRO application process to be able to start before the half-way point of any lease so that the MRO can begin at the half-way point, with the process able to start 6 months before the half-way point.
 - Pub-owning companies to be required to provide prospective tenants with at least one publicly available report analysing the trading costs of tied pubs (rather than provide any such publicly available reports, as at present).
 - Introduction of a requirement for pub-owning companies to provide a Schedule of Condition to prospective tenants - and removal of the requirement to provide a copy of any dilapidation report prepared in respect of the lease covering the period of the previous tenancy of the tied pub.
 - Amendment of the notice to quit exemption so that a pub-owning business need not offer an MRO only where they or a tenant have served a notice to end the lease within a specified time-frame, with that time-frame being 3 months before the end of the lease.

Consideration by committee

7. At its meeting on 5 March 2025 the Economy and Fair Work Committee agreed to recommend that the above Instrument be approved. The Committee's report was published on 6 March 2025.

Decision

- 8. Business Managers are invited to note that the above motions will be lodged.
- 9. Business Managers should reserve their position if their party intends to speak against or oppose the motions.

Parliamentary Business Team March 2025