



Waste Data Practitioners' Workshop

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Who are we?

- Scotland's independent official forecaster
- Committed to openness and transparency
- Structurally and operationally independent of the Scottish Government

4 Commissioners and 22 Staff, split into three units:

- // Economy, Income Tax & VAT Forecasting
- // Devolved Taxes & Social Security Forecasting
- // Strategy, Change & Corporate Services

Recruited from a range of backgrounds

Based in Governor's House, Edinburgh



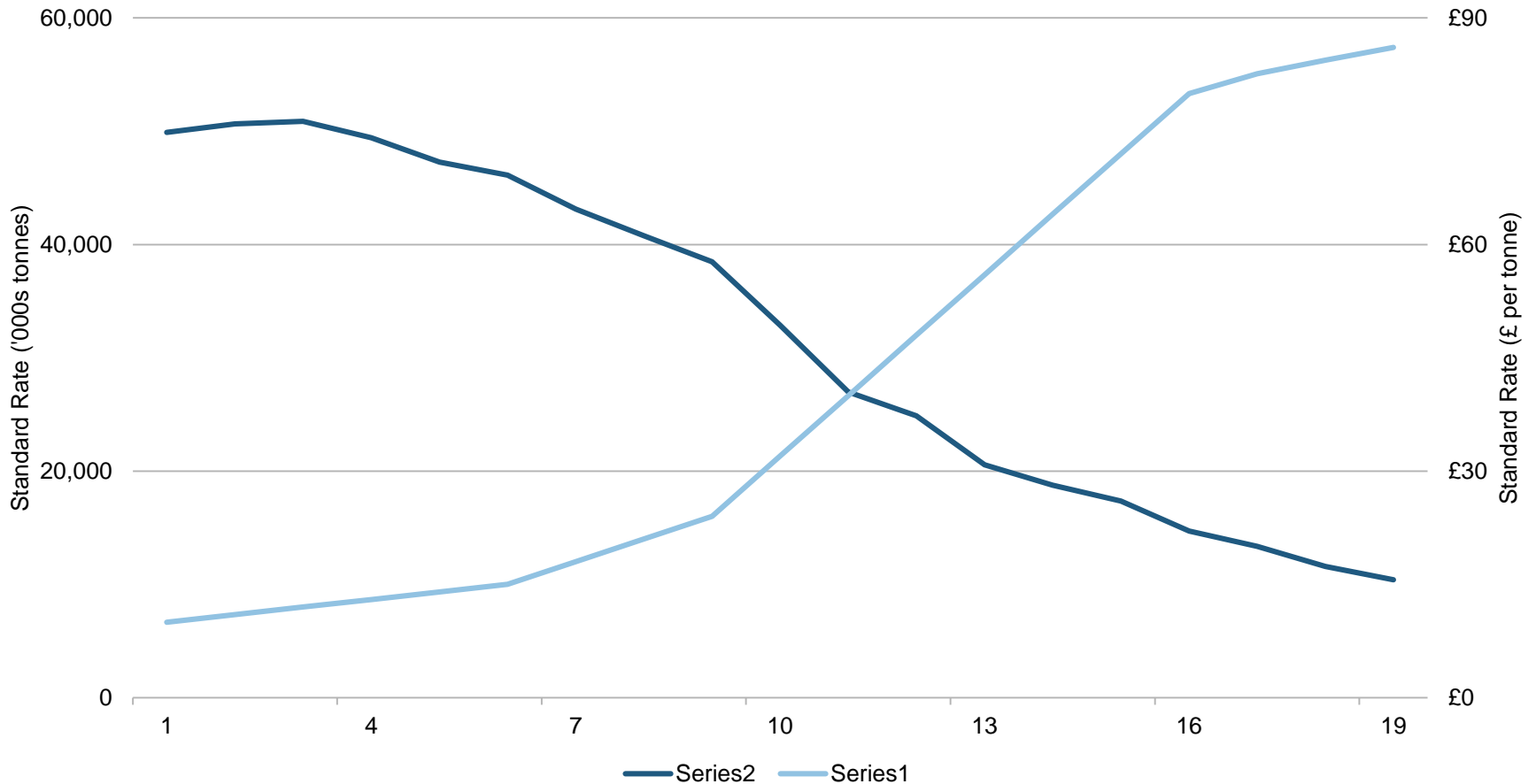
What do we forecast?

- // Scottish Economy
- // Tax receipts (including **Scottish Landfill Tax**)
- // Social Security expenditure
- // Assessment of the Government's projections of borrowing
- // Our forecasts are used to set the numbers for the Scottish Government's Budget

Scottish Landfill Tax (SLfT)

- SLfT was devolved as a result of the Scotland Act 2012, and replaced UK landfill tax on April 1st 2015.
- SLfT is a tax on the disposal of waste to landfill, charged by weight on the basis of two rates:
 - standard rate of £88.95 per tonne for active materials
 - lower rate of £2.80 per tonne for inert materials.
- It is administered by Revenue Scotland with compliance support from SEPA.

Standard rate of tax and standard rate waste landfilled in the UK (1990-00 to 2017-18)



Source: HMRC Landfill Tax bulletin April 2018

Modelling Approach



Input data

- Revenue Scotland outturn – tax declared payable
- Waste generated
- Waste managed



Assumptions

- Scaling
- Will the future look like the past?
- Policy changes?
- Tax rates



Calculation model

- Combines judgement and input data
- Project into the future



Model outputs

- Tonnages to be landfilled
- Forecasted tax receipts

Key Data Sources

- Revenue Scotland

- Amount of tax due and the split between standard, lower and exempt waste (tonnes) going to landfill.
- Scottish Landfill Communities Fund Payments.
- Additional detail on the composition of waste being sent to landfill through a supplementary spreadsheet.

- SEPA data

- Annual waste generated and managed in Scotland.
- Recycling rates.
- Permits for licensed waste sites.
- Incineration.

For more information – see resources on our website: www.fiscalcommission.scot

// Scotland's Economic and Fiscal Forecasts

// Forecast Evaluation Reports

// Approach to Forecasting

// Corporate documents

