POLICY NOTE

THE SCOTTISH LANDFILL TAX (ADMINISTRATION) AMENDMENT REGULATIONS 2026

SSI 2026/8

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 18(1) and (2), 20(1) and (4) and 41(1)(b) of the Landfill Tax (Scotland) Act 2014(a) and all other powers enabling them to do so. The instrument is subject to negative procedure.

Summary Box

This instrument is intended to amend the Scottish Landfill Tax (Administration) Regulations 2015, so that entitlement to credit in respect of qualifying contributions by registered persons, as defined in Part 7 of those regulations, ceases from 1 April 2026.

Policy Objectives

This instrument will remove the entitlement to credit on qualifying contributions made to an approved body under the Scottish Landfill Communities Fund (SLCF) scheme. The removal of credit will cease new contributions to the SLCF from 1 April 2026.

The transitional provision recognises that all contributions made to the SLCF before 1 April 2026 will continue to be treated as qualifying contributions and will be subject to tax credit and attributed to community and environmental projects. Revenue Scotland and the Scottish Environment Protection Agency will continue to administer and regulate these contributions until the eventual wind-up of the scheme.

UN Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 Compatibility

The Scottish Ministers have made the following statement regarding children's rights.

In accordance with section 23(2) of the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024, the Scottish Ministers certify that, in their view, the Scottish Landfill Tax (Administration) Regulations 2026 are compatible with the UNCRC requirements as defined by section 1(2) of that Act.

EU Alignment Consideration

This instrument is not relevant to the Scottish Government's policy to maintain alignment with the EU.

Consultation

A public consultation opened on 14 March 2025 and ran for 12 weeks with a closing date of 6 June 2025. The consultation paper is available on the Scottish Government website[1]. The material and views gathered through the consultation activities have informed the development of Scottish

[1] https://www.gov.scot/publications/future-scottish-landfill-communities-fund-consultation/

Landfill Tax policy regarding the future of the Scottish Landfill Communities Fund. Where permission has been given, responses have been published in full on the Scottish Government's consultation hub, Citizen Space[2]. Key findings from the analysis and the Scottish Government's response are presented in the consultation analysis report available on the Scottish Government website[3].

Impact Assessments

Equal opportunities - The Equalities Impact Assessment processes were completed while developing the secondary legislation and it was concluded that the instrument will have no direct negative impact on equality issues. This instrument does not relate to or impact on any of the relevant protected characteristics (age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex and sexual orientation) either directly or indirectly.

Human rights – This instrument does not infringe on or affect any of the convention rights given domestic effect by the Human Rights Act 1998.

Child rights and wellbeing - The instrument will have no impact on the rights of children under the UNCRC requirements (as incorporated) or on the wellbeing of children.

Fairer Scotland – This instrument has not been assessed as having any impact in relation to inequalities arising from socio-economic disadvantage.

Consumer - There will not be any additional impacts on consumers in Scotland as a result of the provisions in this instrument.

Island communities – This instrument has not been assessed as being likely to have a significantly different effect on an island community compared with the effect on other communities.

Local government – Seven local authorities run twelve landfill sites across Scotland and may contribute to the SLCF. This instrument is not expected to result in additional responsibilities or costs to local authorities.

Sustainable development – The Strategic Environment Assessment processes were completed while developing the secondary legislation and concluded that the instrument will have no impact on sustainable development, and no adverse effects on the environment.

A partial Business and Regulatory Impact Assessment ("BRIA") will be published alongside this instrument which assesses the likely costs, benefits and risks that the secondary legislation will have on the public, private, or third sector.

Sustainable development – The instrument will have no impact on sustainable development.

Privacy impacts – No privacy impacts resulting from this legislation have been identified.

Financial Effects

---

[2] https://consult.gov.scot/
[3] https://www.gov.scot/publications/

A partial Business and Regulatory Impact Assessment ("BRIA") will be published alongside this instrument which assesses the likely costs, benefits and risks that the secondary legislation will have on the public, private, or third sector.

Scottish Government
Tax and Revenue Directorate
January 2026