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 1\textsuperscript{st} 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