



Scotland Bill Debate

Thursday 9th December 2010

Scottish Environment LINK contributed views to the Calman Commission on Devolution with oral evidence given on 10 October 2008¹ by Lloyd Austin of RSPB Scotland. The main issues of interest to RSPB Scotland are those matters where policy is recommended to be further devolved or re-reserved where this has the potential to impact on environmental outcomes. Our experience, especially of working with colleagues elsewhere in the UK and overseas, encompasses a wide range of constitutional arrangements which leads us to conclude that the arrangements in themselves do not necessarily affect the quality of environmental outcomes. As a result, we do not have constitutional preferences and comment only where anomalies have arisen, or these issues impede the achievement of positive environmental outcomes. With this in mind, we wish to make the following observations on the devolution of Landfill Tax and Stamp Duty, the creation of new devolved taxes, and matters concerning the marine environment.

Landfill Tax

Landfill Tax encourages us to produce less waste while delivering positive environmental benefits. It is a good working example of a hypothecated or 'ring-fenced' tax – it has compensated for an environmentally damaging activity by funding projects which improve the environment for the benefit of biodiversity and the communities who live near landfill sites. In particular, allowing landfill operators to contribute towards environmental projects through the Landfill Community Fund (LCF) has enabled valuable biodiversity work to take place across Scotland and delivered many positive environmental benefits. For nature conservation organisations, the LCF has been a lifeline at a time when funding for the natural environment is being squeezed ever more tightly, and is one of the few remaining funding streams for biodiversity work, which in itself delivers positive environmental outcomes for nearby communities. **If the Landfill Tax is devolved, as a minimum the current level of hypothecated taxation through Landfill Tax should be maintained or increased. The LCF model or equivalent should be retained as a source of environmental funding. We hope that the current and future Scottish Governments will commit themselves to this approach.**

Stamp Duty and further devolved taxes

We note the measures to devolve Stamp Duty but, as with Landfill Tax, iterate the need to retain the current model of implementation, with regard to 100% relief from Stamp Duty Land Tax for charities.

We note Clause 24 of the Scotland Bill which allows for the creation of further devolved taxes. Parts 5.109 and 5.208 of the Calman Commission report refer to "green taxes" as an important policy lever in relation to environmental issues. Implementation of Clause 24 could present the Scottish Government with a sizeable opportunity to develop and implement a comprehensive 'green tax policy' to drive forward its environmental policies, which would complement the devolution of other green taxes such as Landfill. **We welcomed Calman's recognition that the Scottish Parliament could achieve more positive benefits for the environment with fiscal policy options, and we**

¹ <http://www.commissiononscottishdevolution.org.uk/uploads/transcript-10-October.pdf>

recommend that the new powers under Clause 24 of the Scotland Bill be considered in this light. We hope that the current and future Scottish Governments will commit themselves to this approach.

Marine powers

We note that there is no provision in the Bill for devolution of marine nature conservation. As both the UK and Scottish Marine Acts are still in the early stages of implementation we can see some justification for not devolving nature conservation powers at this time. However, we look forward to a review in the near future into how the two Marine Acts are working together and would welcome the opportunity to participate in that debate.

For further information please contact:

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