



The Scottish Parliament
Pàrlamaid na h-Alba

FINANCE COMMITTEE

MINUTES

17th Meeting, 2013 (Session 4)

Wednesday 5 June 2013

Present:

Gavin Brown	Malcolm Chisholm
Kenneth Gibson (Convener)	John Mason (Deputy Convener)
Dave Thompson (Committee Substitute)	Jean Urquhart

Also present: John Swinney, Cabinet Secretary for Finance, Employment and Sustainable Growth

Apologies were received from Jamie Hepburn, Michael McMahon.

The meeting opened at 9.30 am.

1. **Decision on taking business in private:** The Committee agreed to take items 5 and 6 in private.
2. **Landfill Tax (Scotland) Bill:** The Committee took evidence from—

Alistair Brown, Deputy Director, Fiscal Responsibility Division, Stuart Greig, Bill Team Leader and Head of Zero Waste, Fiscal Responsibility and Environmental Quality Divisions, David Kerrouchi, Policy Adviser, and John St Clair, Senior Principal Legal Officer, Scottish Government.
3. **Land and Buildings Transaction Tax (Scotland) Bill:** The Committee considered the Bill at Stage 2 (Day 2).

The following amendments were agreed to (without division): 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 30, 54, 55, 53A, 53, 31, 56, 57, 58, 59, 60, 61, 62, 66, 32, 63 and 67.

The following amendment was disagreed to (by division)—
64 (For 2, Against 4, Abstentions 0)

Amendment 65 was not moved.

The following provisions were agreed to without amendment: sections 44, 45, 46, 48, 50, 51, 52, 53, 54, 56, 58, 59, 60, 61, 63, 64, 65, 66, 68, 69, and 70 and the long title.

The following provisions were agreed to as amended: sections 47 and 49, schedules 17 and 18, sections 55, 57 and 62, schedule 19 and section 67.

The Committee completed Stage 2 consideration of the Bill.

4. **Appointment of budget adviser (in private):** The Committee selected its candidate for budget adviser.
5. **Landfill Tax (Scotland) Bill (in private):** The Committee further considered and agreed its approach to the scrutiny of the Bill at Stage 1.
6. **Tribunals (Scotland) Bill (in private):** The Committee agreed its approach to the Financial Memorandum of the Bill.

The meeting closed at 11.50 am.

James Johnston
Clerk to the Finance Committee
Room T3.60
The Scottish Parliament
Edinburgh
Tel: 0131 348 5215
Email: james.johnston@scottish.parliament.uk