Finance Committee

3rd Report, 2015 (Session 4)

Community Charge Debt (Scotland)
Bill at Stage 1

Published by the Scottish Parliament on 22 January 2015
Finance Committee

Remit and membership

Remit:

1. The remit of the Finance Committee is to consider and report on-

   (a) any report or other document laid before the Parliament by members of
   the Scottish Government containing proposals for, or budgets of, public
   expenditure or proposals for the making of a tax-varying resolution, taking
   into account any report or recommendations concerning such documents
   made to them by any other committee with power to consider such
   documents or any part of them;

   (b) any report made by a committee setting out proposals concerning public
   expenditure;

   (c) Budget Bills; and

   (d) any other matter relating to or affecting the expenditure of the Scottish
   Administration or other expenditure payable out of the Scottish
   Consolidated Fund.

2. The Committee may also consider and, where it sees fit, report to the
Parliament on the timetable for the Stages of Budget Bills and on the handling of
financial business.

3. In these Rules, “public expenditure” means expenditure of the Scottish
Administration, other expenditure payable out of the Scottish Consolidated Fund
and any other expenditure met out of taxes, charges and other public revenue.

*(Standing Orders of the Scottish Parliament, Rule 6.6)*
Membership:

Richard Baker
Gavin Brown
Malcolm Chisholm
Kenneth Gibson (Convener)
John Mason (Deputy Convener)
Mark McDonald
Jean Urquhart

Committee Clerking Team:

Clerk to the Committee
Jim Johnston

Senior Assistant Clerk
Catherine Fergusson

Assistant Clerk
Alan Hunter

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Introduction

1. The Community Charge Debt (Scotland) Bill ("the Bill") was introduced on 3 December 2014 by John Swinney, Cabinet Secretary for Finance, Constitution and Economy ("the Cabinet Secretary"). The Finance Committee was designated as the lead committee by the Parliament and is required, under Rule 9.4.1 of the Parliament's Standing Orders, to report to the Parliament on the general principles of the Bill.

2. Following the Bill’s introduction, the Committee issued a call for evidence, which ran from 10 December 2014 to 7 January 2015. Twelve submissions were received.

3. The Committee took evidence on the Bill at its meeting on 14 January 2015. The Committee would like to thank everyone who provided written and oral evidence.

4. A briefing on the Bill, including a summary of the written evidence, was prepared by SPICe.¹

The Bill

5. The Policy Memorandum (PM) describes the policy intention of the Bill as being “to remove liability to pay community charge debt, rather than to make it illegal for local authorities to collect the debt.”

6. The reason for taking this approach is noted in the PM as being “to mitigate the risk that…authorities in receipt of money from long-standing direct debits or other repayment arrangements which could only be cancelled by the taxpayer would be accepting funds to which they were not lawfully entitled.”

¹ Available online at: http://www.scottish.parliament.uk/parliamentarybusiness/85428.aspx
7. The PM also states that the Bill’s “policy will contribute to the Scottish Government’s National Outcomes of tackling inequalities in Scottish society, and promoting a strong, fair and inclusive national identity”.

8. The intention is for the Bill to be brought into force in time for the beginning of financial year 2015-16.

9. Section 1 of the Bill contains an anticipatory provision for liability of community charge debt to be extinguished from 1 February 2015. This purpose of including this provision is described in the PM as being to “ensure there will be no delay in local authorities becoming aware of the date that the legislation comes into force, which would otherwise arise from uncertainty as to when Royal Assent might be granted”. In practical terms, the PM explains that the date of 1 February “enables local authorities to undertake the necessary financial and administrative preparations to close down community charge collection arrangements ahead of the date at which they will set their council tax levels for the 2015/16 financial year and begin the annual council tax billing process.”

**The purpose of the Bill**

10. The Committee’s call for evidence asked for views on the purpose of the Bill and whether respondents were supportive of that purpose. A range of opinions was offered.

11. While some submissions either supported or opposed the general policy underpinning the Bill, the comments received also encompassed questions about the broader impact of the Bill or highlighted some potential benefits or difficulties should the Bill be passed by the Parliament.

12. The submission from Principal Officer (Local Taxes) of Perth and Kinross Council supported bringing the collection of community charge debts to an end, stating—

“We firmly believe that substantial efforts were put towards the collection of Community Charge during the years it was in force and for a significant number of years thereafter.

We believe that further attempts to collect Community Charge debt would be expensive and may come at a cost to Council Tax collection given that many of our citizens may have debt for both.”

13. North Lanarkshire Council took a different view noting that the Bill would “mean that those who have not paid are released from their obligation to pay without any assessment of their ability to pay”. The submission went on to state—

“I believe that the primary aim of any taxation system is to seek payment from each, according to their means, of their contribution towards the

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3 Principal Officer (Local Taxes) of Perth and Kinross Council. Written submission.
funding of the service delivery to our communities. The collecting authority, in this case Local Authorities, should be empowered to use all available information and means to seek collection. This ensures that the tax is fair to all as it is due and payable by all. The Bill seeks to inhibit this collection at the very point where additional resources could be recovered from these debtors."

14. East Ayrshire Council noted that the Bill “will formally remove a degree of complexity that Local Government currently have in terms of the collection of local taxation” and that current collection arrangements can be “resource intensive and can represent poor value for money in terms of the cost of collecting the arrears relative to the values being collected”.

15. In oral evidence on behalf of COSLA, Councillor Kevin Keenan stated that—

“I suppose that COSLA’s issue is that it does not particularly see the need for legislation. As regards the bill and the write-off of the debt as agreed, COSLA has some concerns about whether there are any additional consequences. Individuals may feel that they paid their tax in good faith and here we are, some years later, with individuals who did not pay having their debt written off. There is some concern about whether the bill would have any other consequences, which is why COSLA is not overly supportive of the need for legislation.”

16. The PM sets out an alternative approach that may have given effect to the policy that was considered by the Government, other than primary legislation. The option considered was the commencement of a repeal provision in the Local Government Finance Act 1992. The repeal provision relates to the legislation which introduced the community charge and has not, as yet, been fully commenced.

17. The PM explains that the commencement of this repeal “would not affect the operation of the community charge regime where it relates to a debt arising in respect of a day falling before 1 April 1993” which would mean that “those warrants or decrees already in existence authorising action to recover community charge debts could continue uninterrupted (if the debt has not prescribed), as could payment arrangements that are in place.”

18. Asked about the need for legislation, the Cabinet Secretary stated that—

“we wanted to legislate to remove any possible doubt about the solution to the problem. We wanted to make the position crystal clear in law. Having come to an agreement with local government that the Government would meet the cost of the outstanding collectable poll tax debts that local authorities could identify, we wanted to draw the matter to a conclusion by

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4 North Lanarkshire Council. Written submission
5 East Ayrshire Council. Written submission
6 Scottish Parliament Finance Committee, Official Report, 14 January 2015, Col. 4
7 The Abolition of Domestic Rates Etc. (Scotland) Act 1987
8 The PM states that this repeal will be commenced by order made by the Scottish Ministers.
9 Policy Memorandum, paragraph 12
providing clarity that local authorities would be absolved of any obligation to collect any further arrears. I would have thought that local government would have welcomed that legal clarity.”

Voter registration

19. The PM states that—

“Media reports following the referendum on independence suggested some local authorities had indicated they would be reviewing the electoral registers, following increased voter registration, in order to assist with collecting outstanding community charge arrears.”

20. Explaining the policy objectives of the Bill, the PM states that the Bill “will ensure, following recent high levels of democratic engagement in Scotland, that the electoral registers are not used to pursue historic arrears of community charge, as well as ending ongoing repayment arrangements which are already in place.”

21. However, Glasgow City Council stated that—

“Based on the figures for the City of Glasgow, the Council does not believe that the peak in voter registration recorded ahead of September 2014 Referendum can be attributed to people with Community Charge debt re-engaging after a quarter of a century.”

22. Councillor Keenan also commented on this issue—

“It is hard to tell what type of voter is now turning up on the list. A breakdown of age groups would be helpful, but you asked Lynn Brown about that and she was unable to say which individuals have been turning up. Are the new voters individuals of a certain age group who have been away or off the electoral roll for 20-odd years, or are they 16-year-olds who are registering to vote for the first time? Those are the unknowns.

I do not have a breakdown of the detail that would suggest that the recent increase in voter registration is related to historical debts.”

23. Asked about this, the Cabinet Secretary explained—

“The Government decided to act because…we were concerned that an appetite had been expressed among certain local authority leaders for using the information that was gathered from voter registration for the independence referendum to reactivate the pursuit of many of the outstanding arrears.

10 Scottish Parliament Finance Committee, Official Report, 14 January 2015, Col. 38
11 Policy Memorandum, paragraph 4
12 Policy Memorandum, paragraph 2
13 Glasgow City Council. Written submission.
14 Scottish Parliament Finance Committee, Official Report, 14 January 2015, Col. 8
We felt that that sat uncomfortably with what I believe was a wide appreciation throughout the country for the upsurge in democratic participation during the referendum, which was supported and complimented across the political spectrum. We felt that it would be a rather strange conclusion to that democratic process to use the information that had been gathered to pursue historical debts from a tax that is discredited and which has not been operational in Scotland for more than 20 years.¹⁵

24. The Committee asks the Scottish Government to provide further details as to which local authorities are using or had intended to use the electoral register to assist with collecting outstanding community charge arrears.

Possible impact on Council Tax collection rates

25. The most common concern raised in evidence from local authorities was the potential impact of the Bill on collection rates of Council Tax.

26. This concern was noted by East Ayrshire Council as being “a particularly challenging area for Councils at the moment”. Expanding on this the Council stated that—

“…any reduction in collection rates has a direct consequence on revenue budgets and therefore service delivery. The risk of losing Council Tax income as a consequence of a misplaced public perception would be a concern.”¹⁶

27. The Director of Finance of Highland Council, writing in a personal capacity, also commented on the potential for “unintended consequences” stating that—

“The significant risk here is to future Council Tax collections. Confidence (certainty) is a major ingredient when finance/money is involved. Anything that creates/introduces an element of doubt as to the future creates uncertainty.”¹⁷

28. He went on to comment on the timing of the Bill in relation to the review of Council Tax (which Highland Council is in favour of) stating that—

“…the timing of both this Bill and the Commission is very worrying in terms of the possible negative impacts on future Council Tax collections levels. I believe that the Council Tax Commission is important and its timing is fine; this Bill is much less so and introduces avoidable risk.”

29. Similar concerns were also expressed in the submissions from Argyll and Bute Council and the Principal Officer (Local Taxes) of Perth and Kinross Council.

30. Asked about the concern that this Bill may have an impact on collection rates of council tax, similar to the impact on collection rates following the introduction of the community charge, the Cabinet Secretary said—

¹⁶ East Ayrshire Council. Written submission.
¹⁷ Director of Finance, Highland Council. Written submission.
“I can understand that there may be a concern that this bill may have a similar effect. However, people objected to the community charge because it was a tax that bore no relation to what people could afford to pay. Council tax liability is linked to ability to pay through the council tax reduction scheme, which supports those on low incomes in meeting their council tax liability.”\(^{18}\)

31. Pressed on the issue of introducing an “avoidable risk”, the Cabinet Secretary said—

“The collection rate for the poll tax was approximately 88.4 per cent. The in-year collection rate for the council tax is 95.2 per cent. That is for the immediate year in which the liability arises, and the expectation is that in excess of 97 per cent of council tax will be collected once follow-up mechanisms are used in short order to ensure collection. The pattern of collection capability between the council tax and the dead poll tax is the strongest reassurance that can be offered to the director of finance of the Highland Council.”\(^{19}\)

32. The Cabinet Secretary went on to state that—

“The council tax is a live tax and I would encourage local authorities to pursue council tax collection as efficiently as they currently do. I see nothing that reads across from the abolition of historical poll tax debt – which is now clearly uncollectable and has been for some considerable time – to the collection of the current council tax.”\(^{20}\)

33. The Committee sought clarification about the response should there be a negative impact on council tax collections. In oral evidence, Councillor Keenan indicated that it was his understanding that should any unforeseen consequences arise, councils would seek further negotiations with the Government, stating that—

“It seemed to be accepted that, if there was an unforeseen consequence, we would be back round the table to have some negotiation on the way forward and that, if there was a negative effect on the collection of council tax, we would be back looking for support from the Government to make sure that we could pay our bills.”\(^{21}\)

34. However, when asked whether the Government would underwrite any reduced collection of Council Tax that could be demonstrated as arising in response to the Bill, the Cabinet Secretary stated—

“No. The collection of council tax is the responsibility of local government – an ongoing responsibility for local authorities.”\(^{22}\)

35. The question of whether the Bill is fair to those who have paid their community charge liability was raised in written submissions from local authorities and individuals.

36. For example, East Ayrshire Council commented on this issue, noting that it had been asked the direct question of “do I get a refund?” on several occasions and stating that—

“Arguably those who paid at the time are in a different position as they made good the liability themselves (i.e. paid the charge). It is a difficult argument to have with an individual who feels aggrieved that they have paid (and in some cases placed themselves in considerable financial hardship to do so), when others are now being ‘excused’ of their obligations.”

37. This point was echoed in the submission from John Nellis who asked “If the Scottish Government is determined to write off this debt, will they then reimburse the millions of law abiding people who for many years paid their Community Charge, even though they did not agree with it in principle?”

38. Asked about these views, the Cabinet Secretary explained the Government’s position—

“We have given a reasonable length of time and opportunity for historical debts to be collected, and we are now reaching the point at which 10 local authorities in certain parts of the country have voluntarily decided not to collect any more of those debts. They have essentially taken the decision for which the Government now proposes to legislate.

We have reached a pragmatic point at which we must all recognise that the tax has entirely run its course. The collection of the remaining and outstanding elements of the tax that could be collected would now involve all the practical issues that the convener has raised in questions, such as the additional cost of collection and the disproportionate cost in relation to the sums that are collected.”

Financial settlement

39. The Financial Memorandum (FM) sets out the background to levels and recovery of outstanding community charge debt. It explains that as of 31 March 2014, total uncollected community charge debt in Scotland totalled £425.3 million but that “recovery of much of this debt is now prevented by both practical considerations and by the law of prescription”. The law of prescription provides that “obligations are extinguished if no claim has been made or acknowledged in relation to them for 20 years” and that “community charge liability is subject to 20 year prescription.”

23 East Ayrshire Council. Written submission.
24 John Nellis. Written submission.
25 Scottish Parliament Finance Committee, Official Report, 14 January 2015, Col. 25
26 Prescription and Limitation (Scotland) Act 1973
40. The 20 year period, or “long negative prescription” applies to community charge debt as it is an involuntary obligation created by legislation allowing money to raise money by taxation. This contrasts to debts constituted by “contract or promise” which are subject to a “short negative prescription” period of 5 years. In both cases for debt to prescribe it is necessary that—

- No claim has been made by the creditor in court;
- The debtor has not acknowledged the debt, such as by making part payment or writing to the creditor.27

41. The FM notes that there has been a decline in collection of community charge over recent years, as set out below—

<table>
<thead>
<tr>
<th>Year</th>
<th>£ recovered</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009/10</td>
<td>1,312,000</td>
</tr>
<tr>
<td>2012/13</td>
<td>512,000</td>
</tr>
<tr>
<td>2013/14</td>
<td>327,000</td>
</tr>
</tbody>
</table>

42. The FM sets out that “a final once-and-for-all” settlement of £869,000 has been agreed by COSLA and will be distributed to those local authorities that have active collection arrangements in place. The settlement is based on figures provided by local authority Directors of Finance and COSLA. The FM states that “This settlement was formally accepted by COSLA leaders at their meeting on 21 November 2014.”

43. The Bill itself does not require the Scottish Government to meet the costs of ending the collection of community charge debts and there is no provision for the settlement in the Bill. Provision for the settlement “will instead be handled as an additional allocation through the local government finance settlement”28 and will be included in the relevant Local Government Finance (Scotland) Order”.

44. The FM states “There have been no costs on local authorities identified within the settlement of £869,000 beyond the income foregone by the extinguishing of the debt for those authorities which are still collecting it”.

45. Submissions received from local authorities highlighted that the financial settlement applies only in relation to existing arrangements for the recovery of community charge debts but does not take account of any other types of payments that may be made to local authorities in relation to such debts.

46. For example, West Dunbartonshire Council stated that the Bill—

“...ignores the issue that it appears that each year a number of people who have no formal repayment arrangements in place, though they have debt, actually make payments. If the second type of payment that is currently received is ignored from the calculation then the once and for all payment

27 SPICe briefing, page 5.
does not recognise the potential future recovery which Councils may lose as a result of this legislation.”

47. In relation to payments of this type and the prescription of debt, Argyll and Bute Council commented that—

“Some local authorities may find it difficult to assess accurately the level of debt subject to prescription. Whilst it is relatively easy to ascertain...whether 20 years has passed since the date of the summary warrant, this assessment will overstate the amount of such debt subject to prescription. It is more complex to ascertain if 20 years has passed since there had been some acknowledgment of the debt through correspondence or making an instalment payment.”

48. The Committee sought clarification in oral evidence of whether it was possible to make an assessment of whether community charge debt had not prescribed and would therefore be collectable.

49. Dundee City Council explained that “the position would depend on when a summary warrant was taken out and whether there had been contact from the date when the summary warrant was granted in that 20-year period” and that it would also depend on whether debts had been rewaranteed less than 20 years ago.

50. The Committee accepts that, due to the period that has elapsed since the community charge was in force, there will be significant amounts of the headline figure of £425 million that are now uncollectable. The Committee notes that this could be as a result of prescription, subject to the date of the summary warrant connected to an individual’s debt, but may also be because people with community charge liabilities have left Scotland or are no longer alive.

51. However, the Committee also understands that local authorities were not asked if they could put a figure on the value of community charge debt that was recovered through informal or sporadic payments and that the £869,000 is therefore a fair reflection only of the revenues that would be realised through existing recovery arrangements and not of the total revenue that would be foregone by local authorities as a result of the Bill.

52. The Committee considers that more detailed analysis and evidence of the sums involved would have been helpful and asks the Scottish Government and COSLA why this information was not requested from local authorities.

53. Table 3 of the SPICe briefing sets out how the settlement will be distributed to individual local authorities that are still collecting community charge debt. The allocations that will be made do not necessarily represent the level of total Community Charge debt that is outstanding for each authority. For example,

29 Argyll and Bute Council. Written submission.
30 Scottish Parliament Finance Committee, Official Report, 14 January 2015, Col. 18
Aberdeen City Council and Dundee City Council will together receive just over half of the financial settlement but are identified as having a combined 4.4% of outstanding community charge debt across Scotland. This contrasts to Glasgow City Council which will receive a settlement of £20,000 but has 29.4% of the outstanding community charge debt.

54. The local authorities providing oral evidence were asked about how the sums they were receiving from this settlement related to their total outstanding collection debt. Both Glasgow City Council and Dundee City Council explained that the figures they had provided to inform the allocations reflected the payment arrangements currently in place.

55. Both also spoke of taking an approach to corporate debt that focused on collection of council tax and on breaking the cycle of debt.

56. The Committee is satisfied that, notwithstanding the concerns expressed about consideration not having been given to informal or sporadic payments, that the financial settlement reflects “what individual councils thought that the debt was, based on the criteria that they were asked for”.  

Engagement and consultation

57. The PM states that “The period available for the Bill's development...has not permitted a formal consultation exercise to be taken on the policy.” The PM goes on to state that—

“However, officials have consulted COSLA and local authority practitioners on development of the provisions in the Bill which have operational implications for local authorities, in order to ensure these provisions are informed by how community charge debt operates in practice.”

58. The FM links the purpose of the Bill to public engagement in Scottish political issues, stating that the Bill “will ensure, following recent high levels of democratic engagement in Scotland, that the electoral registers are not used to pursue historic arrears of community charge, as well as ending ongoing repayment arrangements.”

59. This is commented on by North Lanarkshire Council which finds “it incongruous that a Bill is considered necessary as a result of the ‘...high levels of democratic engagement...’ but the Bill itself will not be subject to a formal public consultation. How are the views of the public, the majority of whom have made payment of their Community Charge liability, to be understood.”

60. Asked about the consultation that was undertaken with local authorities, Councillor Keenan explained that—

“This meeting has taken longer than the conversation to reach an agreement and come up with a settlement did. The First Minister

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31 Scottish Parliament Finance Committee, Official Report, 14 January 2015, Col. 15
32 Policy Memorandum, paragraph 14.
announced what he was going to do, and COSLA was broadly in agreement. Individual authorities were canvassed about what the debt is. There was then a meeting with Derek Mackay and his officers, and with David O’Neill, the president of COSLA, and I and our officers, at which we agreed the settlement figures on what individual councils thought that the debt was, based on the criteria that they were asked for. The conversation with the Government has not been enormous. It has been accepted that the approach is the direction of travel.”

61. Asked about consultation on the policy and principles behind the Bill, the Cabinet Secretary said—

“There was no consultation with local government on that. I telephoned the president of COSLA about 15 or 20 minutes before I knew that the statement was going to be made in the Parliament, to give him advance warning. That is the consultation that there was. We did not ask COSLA whether it agreed with us. I phoned the president of COSLA to advise him in advance that the announcement was going to be made.”

62. The Committee sought further clarification from the Cabinet Secretary as to how this accorded with the statement in the PM that there was consultation with COSLA and local authorities “on development of the provisions in the Bill”.

63. The Cabinet Secretary subsequently wrote to the Committee setting out the discussions that took place between the Scottish Government and COSLA/local authorities at both political and official level.

64. Expanding on the PM, the letter sets out that “the topics covered include the mechanism for operating community charge debt within local authority systems, the question of whether any local authorities had sold off community charge debt to private debt collectors, the treatment of community water charge debt” and the 1 February 2015 date of commencement.

65. The Committee understands and appreciates the reasoning behind the Scottish Government’s wish to proceed quickly to introduce legislation but makes clear its expectation that consultation takes place prior to the introduction of primary legislation.

Policy and Financial Memorandums

66. In reporting on the Bill, the Committee is required to report on the policy and financial memorandums accompanying the Bill.

67. The FM provides a figure for the settlement that will be given to local authorities in connection with the Bill. However, the requirement of Standing

33 Scottish Parliament Finance Committee, Official Report, 14 January 2015, Col. 15
34 Scottish Parliament Finance Committee, Official Report, 14 January 2015, Col. 33
35 Letter from the Cabinet Secretary dated 16 January 2015. Available online at: http://www.scottish.parliament.uk/S4_FinanceCommittee/General%20Documents/Cabinet_Secretary_for_Finance_Constitution_and_Economy_to_the_Convener_dated_16_January_2015(2).pdf
Orders is that FMs should provide best estimates for the costs and savings of a Bill.

68. In his evidence to the Committee, the Cabinet Secretary stated that “we can easily see a point at which the costs of collecting are greater than the sums collected”. Based on this statement it would seem reasonable to assume that the Government anticipates savings being made by local authorities. However, a best estimate for those savings is not provided.

69. When asked about the costs of collecting community charge debt under existing arrangements, local authority representatives were not able to provide figures but indicated that the costs are “not high”.

70. Written submissions presented differing views of the cost benefits of local authorities continuing to collect community charge debts that have not prescribed. East Ayrshire Council’s view is set out at paragraph 14 above. In contrast to this, Argyll and Bute Council states that “Whilst there would undoubtedly be some costs associated with such collection activity, such as commission payments and administrative costs, these costs would be outweighed by the collections.”

71. Without an estimate of the cost of collecting debt, the Committee is not clear what evidence has been used by the Government in reaching its conclusion about the costs of collection being greater than the sums collected.

72. The Committee asks the Scottish Government to explain why no estimate of potential savings has been provided, as required by Standing Orders.

Conclusion

73. The Committee supports the general principles of the Bill.37


\[37\] Gavin Brown dissented from this sentence.
ANNEXE A: INDEX OF ORAL EVIDENCE SESSIONS

2nd Meeting, 2015 (Session 4) Wednesday 14 January 2015

Councillor Kevin Keenan, Spokesperson for Resources and Capacity, COSLA; Gregory Colgan, Head of Corporate Debt and Welform Reform, Dundee City Council; Lynn Brown, Executive Director of Financial Services, Glasgow City Council; John Swinney, Cabinet Secretary for Finance, Constitution and Economy, Jenny Brough, Council Tax Team Leader, Graham Owenson, Head of Local Government Finance Unit, Laura Barrie, Assistant Scottish Parliamentary Counsel, and Colin Brown, Legal Officer, Scottish Government.

ANNEXE B: INDEX OF WRITTEN EVIDENCE

Written submissions--

- Argyll and Bute Council (21KB pdf)
- Director of Finance - Highland Council (13KB pdf)
- Dundee City Council (11KB pdf)
- East Ayrshire Council (46KB pdf)
- Glasgow City Council (22KB pdf)
- John Nellis (9KB pdf)
- Melanie Nicoll (7KB pdf)
- North Lanarkshire Council (19KB pdf)
- Principal Officer (Local Taxes) - Perth and Kinross Council (26KB pdf)
- Robert Wheatley (7KB pdf)
- South Lanarkshire Council (9KB pdf)
- West Dunbartonshire Council (9KB pdf)

Correspondence from the Cabinet Secretary for Finance, Constitution and Economy—

- Letter from the Cabinet Secretary for Finance, Constitution and Economy – 16 January 2015 (169KB pdf)
Members who would like a printed copy of this *Numbered Report* to be forwarded to them should give notice at the Document Supply Centre.