Finance Committee

4th Report, 2013 (Session 4)

Stage 1 Report on the Land and Buildings Transaction Tax (Scotland) Bill

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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 Executive 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)

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Finance Committee

4th Report, 2013 (Session 4)

Stage 1 Report on the Land and Buildings Transaction Tax (Scotland) Bill

The Committee reports to the Parliament as follows—

INTRODUCTION

1. The Land and Buildings Transaction Tax (Scotland) Bill (“the Bill”) was introduced on 29 November 2012 by John Swinney MSP, Cabinet Secretary for Finance, Employment and Sustainable Growth. The Finance Committee was designated lead committee by the parliamentary bureau. The role of the Committee at Stage 1 is to consider and report on the general principles of the Bill.

2. The Committee issued a general call for evidence on 5 December 2012 and all submissions received are available on the Committee’s web pages on the Scottish Parliament website. The Committee also heard oral evidence at its meetings on 23 and 30 January and 6, 20 and 27 February. The Committee would like to thank all those who provided evidence to the inquiry.

3. The Committee also received a report from the Subordinate Legislation Committee (SLC) on the delegated powers provisions within the Bill and some of its findings are considered below.

Bill Purpose

4. The Policy Memorandum (PM) states that the Bill “provides for the rules and structure of LBTT which will impose a tax on anyone buying, leasing or taking other rights (such as options to buy) over land and property in Scotland.” This includes both residential and non-residential transactions and will replace the UK Stamp Duty Land Tax (SDLT).

5. This is the first of three Bills being introduced by the Scottish Government (SG) as a consequence of measures enacted in the Scotland Act 2012. A Landfill Tax Bill is due to be introduced in April while a Tax Management Bill is due to be introduced in the Autumn. The PM states that the Land and Buildings Transaction Tax (LBTT) Bill and the Tax Management Bill should “be viewed as a package, with the LBTT Bill setting out the rules and structure for the tax itself and the Tax

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1 www.scottish.parliament.uk/parliamentarybusiness/CurrentCommittees/59857.aspx
2 Land and Buildings Transaction Tax (Scotland) Bill, Policy Memorandum, paragraph 12
Management Bill providing for the issues that are common to both LBTT and to the proposed Landfill Tax."³

Structure of the Report
6. A number of key issues emerged during the Stage 1 inquiry and each of these is considered in turn below:
   • Band and rates;
   • Tax avoidance;
   • Reliefs;
   • Administration of the tax;
   • Non-residential leases, companies, trusts and partnerships;
   • Block grant adjustment;
   • Alternative approaches.

7. The Committee also considers a number of issues in relation to the PM and the Financial Memorandum (FM) throughout the report.

BANDS AND RATES

Progressive Structure
8. The PM states that LBTT will replace SDLT’s “slab” structure with a “progressive” structure which includes a nil rate band and at least two other bands. Witnesses were very supportive of this approach. For example, the Edinburgh Solicitors Property Centre (ESPC) state that: “we are fully supportive of LBTT being a progressive tax.”⁵ The Council of Mortgage Lenders Scotland (CMLS) state that: “While there would be winners and losers out of any new system we believe a progressive system would be more equitable and overcome some of the inefficiencies created by the slab system.”⁶ However, there was some concern that there could be a disproportionate effect on high value transactions liable to the top rate of LBTT.

9. The CBI Scotland argue that when setting the rates for higher valued domestic properties the SG “need to be conscious of the rates that apply elsewhere in the UK, but also of the message it would send out about the attractiveness of Scotland as a place to live and work.” Likewise in relation to commercial transactions they state that: “maintaining at the very least a level playing field on this tax with the rest of the UK on land and commercial property transactions should be a priority.”⁷

10. The Committee supports the introduction of a progressive structure within LBTT.

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³ Land and Buildings Transaction Tax (Scotland) Bill. Policy Memorandum, paragraph 8
⁴ Land and Buildings Transaction Tax (Scotland) Bill. Policy Memorandum, paragraph 18
⁶ Council of Mortgage Lenders Scotland. Written submission
⁷ CBI Scotland. Written submission
Uncertainty

11. Some witnesses raised concerns regarding uncertainty about LBTT rates in the lead up to the introduction of the tax especially in relation to commercial property as this may discourage investment in the Scottish market. The Law Society of Scotland (LSS) state that the “residential rates are not quite so important, but the forward timescale is important for commercial property.”\(^8\)

Although witnesses accepted that there was a degree of uncertainty relating to potential movements in SDLT, they noted that the absence of any indication of likely future rates of LBTT created an additional layer of uncertainty.

12. The Institute of Chartered Accountants of Scotland (ICAS) argue that: “the lack of clarity on even provisional figures of tax rates or bands goes against the principle of certainty in taxes.”\(^9\) The Scottish Building Federation (SBF) stated in relation to commercial rates are: “We would prefer there to be a minimum of 12 months between the publication and the impact, and if we could get towards 18 months, that would be preferable.”\(^10\) Both Homes for Scotland and the Scottish Property Federation (SPF) were supportive of this view.

13. Brodies informed the Committee that the feedback which they had received from commercial clients is that “they are concerned that there is uncertainty”\(^11\) and they suggest that: “if specific rates cannot be published, guidance about the intentions and an indication of the top rate would be welcome.”\(^12\) The LSS recommends that to avoid any uncertainty and perception that Scotland is non-competitive that the SG provides “some indication about the top rate of LBTT on commercial property as soon as possible.”\(^13\) The CIT state that: “Wherever there is uncertainty, investors will keep their hands in pockets”\(^14\) and suggest that the SG indicates the LBTT rates 12 months in advance of the new tax being implemented.

14. However, the ESPC stated that:

“once the decision has been communicated to the public we will want to move as swiftly as possible to implementation. If that does not happen, there is the potential for scenarios in which some people realise that they can benefit by bringing a transaction forward and others realise that they can save money by delaying a transaction until after the implementation, so there could be short-term disruption.”\(^15\)

15. The Cabinet Secretary pointed out that the Committee has heard a range of views as to when the proposed rates and bands should be announced. While he made it clear that he is not persuaded that there is a need to provide a couple of years’ notice he also suggested that providing the information in the draft budget in September 2014 may even be a bit early.

\(^12\) The Law Society of Scotland, Written submission
\(^13\) The Law Society of Scotland, Written submission
16. The Committee recognises that there was a range of views among witnesses regarding the timing of the publication of the proposed LBTT rates and bands but notes that the emphasis on the desirability of advance notice relates especially to commercial property.

17. The Committee, therefore, asks the Scottish Government to consider the likely implications of the timing of setting the bands and rates for commercial property on investment in the Scottish market.

Level of scrutiny

18. The PM states that the SG will “set the rates and bands for the tax by subordinate legislation nearer the time that the tax will take effect.” Section 24 of the Bill provides for the Scottish Ministers to set the bands and rates by order. Ministers must specify a nil rate tax band and at least two other bands and there must be tax bands and rates for both residential and non-residential property transactions. The first order under section 24 will be subject to affirmative procedure and subsequent orders will be subject to the negative procedure. However, the SLC state in their report on the Bill that: “the Scottish Government has not provided a compelling argument for a reduction in the level of scrutiny on the second and subsequent exercise of the power.”

Concerns regarding the use of subordinate legislation to make changes to the structure and operation of the tax were also raised by ICAS.

19. The SLC’s view is that if the affirmative procedure is required for the initial use of this power then it can see no reason why it should not require that level of scrutiny each time it is used. In response to the government’s argument that there may be a need to act quickly in responding to changing market conditions the SLC point out that whereas the negative procedure takes a full 40 days the affirmative procedure could be completed more quickly if parliamentary timetabling permits. If the order is lodged during a recess period then the SLC advises that “it is possible to provide a suitable procedure to deal with situations of emergency during such periods.”

The SLC recommends that the power should always be subject to a form of affirmative procedure with a suitable form of emergency affirmative procedure being made available to Ministers if there is a need to exercise the power when the Parliament is not sitting.

20. In response to questioning from the Committee on this point the Cabinet Secretary stated: “The nature of the responsibility is an integral part of how the Bill is constructed, so it does not strike me that such exercise of the power would confer significantly greater powers or responsibility than are envisaged in the core of the Bill.” While he, therefore, confirmed his view that the negative procedure is appropriate he also indicated that he would consider the views of the SLC.

21. The Committee invites the Scottish Government to respond further to the view of the SLC that the power to set LBTT bands and rates should always be subject to the affirmative procedure.

16 http://www.scottish.parliament.uk/parliamentarybusiness/CurrentCommittees/59857.aspx
17 http://www.scottish.parliament.uk/parliamentarybusiness/CurrentCommittees/59857.aspx
The Draft Budget Process

22. The FM states that the SG “will propose LBTT rates and bands when bringing forward the draft budget for 2015-16 in autumn 2014.” It is likely that the devolution of SDLT along with the other financial powers arising from the Scotland Act 2012 will require some changes to the draft budget process. At present the draft budget consists primarily of expenditure proposals with the vast bulk of revenue coming from the UK Government via the block grant. The additional financial powers mean that Holyrood will become responsible for raising a significant proportion of revenue. This raises a number of questions in relation to the form and function of the current budget process.

23. The Committee and the SG have asked government and parliament officials to work together to bring forward proposals for a revised budget process by summer recess. This will include ensuring the effective scrutiny of LBTT.

TAX AVOIDANCE

24. The SG states in its consultation on the Tax Management Bill that SDLT “has been subject to sustained and aggressive tax avoidance. There is a risk that LBTT could be subject to similar activity.” The SG makes clear in the PM that: “all transactions involving land or buildings in Scotland should be liable for LBTT, except in certain limited and specific circumstances set out in legislation.” In evidence to the Committee the Bill Team stated that in relation to SDLT tax avoidance mainly takes place through sub-sale relief.

25. The PM states that the SG “intends to make use of two different types of anti-avoidance rule.” Witnesses were broadly in favour of this approach and, in particular, the introduction of an effective General Anti-Avoidance Rule (GAAR) in the Tax Management Bill. Witnesses also agreed with the decision not to replicate some of the Targeted Anti-Avoidance Rules (TAARs) within SDLT. In particular, witnesses generally welcomed leaving out section 75A-C of the UK Finance Act 2003.

26. The LSS, for example, believes that it has not “acted as an effective deterrent as its scope is too wide and its application too uncertain.” However, the LSS also point out that “there will be challenges in achieving a workable GAAR in the time available.” Brodies state that: “We are pleased to note that Section 75A has not been replicated in the LBTT Bill” and that the inclusion of a GAAR in the Tax Management Bill “will lead to a more robust system and less likelihood of avoidance activities.”

27. The Committee supports the SG’s proposed approach on tax avoidance and notes that it will have a further opportunity to scrutinise the proposed GAAR when the Tax Management Bill is introduced.

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19 Land and Buildings Transaction Tax (Scotland) Bill. Financial Memorandum, paragraph 249
20 http://www.scotland.gov.uk/Publications/2012/12/5404
21 Land and Buildings Transaction Tax (Scotland) Bill. Policy Memorandum, paragraph 50
22 Land and Buildings Transaction Tax (Scotland) Bill. Policy Memorandum, paragraph 59
23 The Law Society of Scotland. Written submission
24 Brodies. Written submission
28. The Committee also notes that the UK Government intends to introduce a GAAR in the Finance Act 2013 and that draft legislation was published on 11 December 2012 and that “the purpose of the GAAR is to counteract tax advantages arising from abusive arrangements.”

RELIENCES

Sub-Sale Relief

29. One of the main issues to emerge in evidence to the Committee is the absence of sub-sale relief in the Bill. The SG states in the PM that “there is strong evidence to suggest that the sub-sale rules act as a gateway to a significant amount of avoidance activity” and that it does not intend to include sub-sale relief in the Bill. However, this has been challenged by a number of witnesses. Pinsent Masons suggest that there “are numerous circumstances where an organisation might legitimately seek to acquire land and move it on quickly” and in “those circumstances where an entity has never actually held the land, sub-sale relief operates such as that tax is only applied to the ultimate purchaser.” They believe “it should be entirely possible to develop sub-sale relief provisions which protect tax revenues from unacceptable avoidance while retaining the economic benefits which the relief facilitates.” As there is currently no requirement to make a SDLT return in order to qualify for sub-sale relief, HMRC are unable to estimate the tax foregone as a result of these provisions.

30. Some witnesses suggested that the removal of sub-sale relief provisions would have a detrimental impact on “forward funding” arrangements where there are three parties involved in the development of a property: the vendor, a property developer and an institutional investor. In a forward funding arrangement, the property developer concludes a deal to purchase an undeveloped site. An institutional investor then buys the site and provides the finance to enable the property developer to develop the site. Under current sub-sale relief arrangements the developer pays no SDLT.

31. The LSS argue that if sub-sale relief is not provided in the LBTT Bill “the developer will have to pay tax on the acquisition from the landowner and the fund will have to pay tax on the acquisition from the developer.” They argue that this would double the tax and have a detrimental impact on this type of funding at a time when bank funding is limited. This is a view shared by Miller Developments who argue that:

“From a developer’s standpoint, sub-sales are frequently used to unlock and develop key commercial sites. They are an increasingly relevant mechanism in the current economic climate, where alternative funding strategies are required in the absence of available bank finance.”

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26 Land and Buildings Transaction Tax (Scotland) Bill. Policy Memorandum, paragraph 80
27 Pinsent Masons. Written submission
30 Miller Developments. Written submission
32. Brodies ask that the SG “reconsider the blanket removal of sub-sale relief.”\textsuperscript{31} While they recognise that sub-sale relief has been used in schemes devised to avoid paying SDLT it is also used to facilitate the progress of development deals. This could leave developers in Scotland facing higher costs than in the rest of the UK and “such proposals for higher taxation cannot be justified or supported.” The CIT suggest that: “the problem is not with sub-sale relief. The avoidance has come around because sub-sale relief has been combined with another relief or exemption.”\textsuperscript{32}

33. The Bill Team set out two reasons for not including sub-sale relief in the LBTT Bill. First, “although we accept that a piece of land can be bought and sold twice on the same day for perfectly legitimate commercial reasons we were not persuaded that there is an obvious case for relieving one of the set of transactions from tax.”\textsuperscript{33} Second, “that sub-sale relief has become an avenue for avoidance of quite substantial amounts of stamp duty land tax across the UK. We were anxious to limit opportunities for tax avoidance.”\textsuperscript{34}

34. However, the Cabinet Secretary stated in oral evidence that: “I have not come to a final decision on sub-sale relief” and that “there is a possibility that we could bring forward proposals at stage 2.”\textsuperscript{35} The Cabinet Secretary also went on to make a distinction between sub-sale relief and forward funding and his desire to tackle tax avoidance without having a negative impact on economic growth. He stated: “In order to tackle tax avoidance, sub-sale relief will not be offered. In order to encourage economic activity, we will be more sympathetic to forward funding.”\textsuperscript{36}

35. The Committee notes that the UK Government is currently reviewing sub-sale provisions and is proposing a range of changes that seek to retain the availability of sub-sale relief for legitimate transactions, but limit the scope for avoidance activity.

36. The Committee welcomes the distinction which the Cabinet Secretary has made in relation to sub-sale relief and forward funding and supports the removal of sub-sale relief from LBTT on the basis that any necessary amendments are brought forward at Stage 2 to ensure that forward funding or other legitimate arrangements are not subject to double taxation.

Charities and Charitable Trusts

37. A further area of proposed relief which was discussed in evidence was in relation to charities and charitable trusts. In particular, there was some discussion regarding the requirement for any charity to be registered with the Office of the Scottish Charity Regulator (OSCR) in order to qualify for this relief. The Bill Team stated in evidence to the Committee that while this would involve some work: “it
would not be onerous and no fee would have to be paid.”

However, OSCR stated in written evidence that: “Registration can be complex depending on the nature of the organisation and there is no guarantee that this will result in the award of charitable status.” They question whether this “is a proportionate way of providing assurance that they qualify for what may only be a one-off relief on one transaction.”

38. OSCR point out that the existing Scottish charity law makes a distinction between charities representing themselves as charities in Scotland and those registered in Scotland. Section 14 of the Charities and Trustee Investment (Scotland) Act 2005 provides for an exception for some charities outside Scotland to refer to themselves as charities without being on the Register. OSCR suggest that this: “might form the basis of an alternative approach to delivering the policy intention of the Bill.” The Charity Law Association (CLA) stated in oral evidence that: “We would in principle be willing to go along with something along the lines of OSCR’s proposal.”

39. A number of other witnesses also disagreed with the proposed approach to charities relief in the Bill. Both Brodies and ICAS suggest that this relief should be available to those whose charitable status is granted by HMRC and not just OSCR.

40. The Cabinet Secretary points out that the test for claiming relief from LBTT for charities will be the same as claiming relief from non-domestic rates. However, he indicated that he would be happy to consider any practical issues arising from the need to register with OSCR to be eligible for charities relief.

41. The Committee invites the Scottish Government to consider the proposal from OSCR that the distinction within Section 14 of the Charities and Trustee Investment (Scotland) Act 2005 might form the basis of the eligibility for charities relief.

Co-Investment by charities

42. Some witnesses also raised the issue of co-investment by charities in relation to charities relief. Both the Wellcome Trust and the CLA refer in written evidence to the recent decision of The Pollen Estate Trustee Company Ltd and another v Revenue and Customs Commissioners, [2012] UKUT 277 (TCC). The Wellcome Trust point out that: “the tribunal held that the SDLT charities exemption could not be claimed in respect of the acquisition of property by a charity jointly with a non-charitable purchaser, even in respect of the charity’s share of purchase.” However, the CLA states that the effect of that decision has been criticised and suggests that the Bill is an opportunity “to address the lack of relief for charities that co-invest in Scottish property.”

43. In response from questioning by the Committee as to whether to include a relief for charities that co-invest in properties in the Bill the Cabinet Secretary
stated that: “My mind is open to particular issues, but my position in principle is that I am not particularly keen on creating lots and lots of reliefs.”

Zero-carbon homes relief

44. The SG states in the PM that it has not included the zero-carbon homes relief in the Bill on the basis that there is little evidence that this relief has achieved its stated objectives. The Bill Team advised that the UK Government has now removed this relief and that “there is no record of its having been applied for successfully in Scotland since it was introduced, so it was of no practical use.” However, the PM also states that it would welcome views on “whether alternative arrangements could be devised which would help support Scotland’s climate change targets.”

45. The Existing Homes Alliance Scotland (ExHA) stated in written evidence that: “there is a strong case to include a relief related to energy efficiency” and that they: “do not believe it is necessarily complex to devise a system of reliefs related to the energy efficiency of the housing stock. For example, a percentage relief could be applied according to the energy rating band of the property.”

46. The SBF suggest that “homes with a poorer energy efficiency rating would incur a higher rate of LBTT whereas homes with a high energy efficiency rating would incur partial or total relief from the tax.” This should take account of the relative cost-effectiveness of improving the energy efficiency of a property.

47. The Energy Savings Trust (EST) recommends that the Bill: “includes provisions to allow the introduction of specific reliefs (or exemptions) for homes that meet certain energy performance standards.” Scottish Land and Estates said in oral evidence: “We would support any intention to continue the relief for zero-carbon homes” and “many of our members are encouraging and trying to develop that in the countryside.”

48. However, Homes for Scotland point out that there is a need to face up to the reality that energy efficiency is very low down the list of new home buyers’ priorities.” The ExHA agreed that it is clear that energy efficiency is not a significant factor in buying and selling homes but that “part of the reason for introducing the relief is to make energy efficiency a more significant factor.”

49. The Cabinet Secretary stated that at this stage he is not persuaded to include some form of zero-carbon home relief in the Bill. He points out that a lot of properties will not be covered by LBTT and therefore would not be encouraged to become more energy efficient by the proposed relief. While he supports fiscal...

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44 Land and Buildings Transaction Tax (Scotland) Bill. Policy Memorandum, paragraph 80
45 Existing Homes Alliance Scotland. Written submission
46 Scottish Building Federation. Written submission
47 Energy Savings Trust. Written submission
incentives to encourage behavioural change he suggests that a better option is to make more effective use of the council tax discount scheme which was introduced as part of the Climate Change (Scotland) Act. He suggests: “that is a much more tangible way of reducing the costs of a property for the person occupying the property if they invest in some green energy measures.”

50. **The Committee supports the approach of the SG on not including a zero-carbon homes or similar relief within the Bill.**

**Licences**

51. The Bill proposes that licences would be liable for LBTT. ICAS suggested in written evidence that: “An exemption should be included for licences to occupy, although it should be recognised that most may be below the threshold.” For example, “shops within shops” such as franchisees within retail outlets and at airports are currently exempt from SDLT and ICAS argue that these “may become less attractive business locations if additional charges arise.”

52. Brodies do not support the blanket removal of the exemption for licences but recommend that the SG reviews “the position on licences when consulting on the treatment of non-residential leases and introduces categories of licences which will be exempt from LBTT.” For example, they point out that many hotels “now operate under management contracts which are in effect licences to occupy and run hotels” which would mean running a hotel this way would be taxed under LBTT but not in the rest of the UK. Pinsent Masons suggest that removing this exemption has “the potential for rendering Scotland a less competitive place to do business.”

53. The Cabinet Secretary stated in response to these concerns that: “I am forever mindful of the issues of Scotland’s competitiveness and the perception of Scotland’s competitiveness.” However, he also pointed out that there is a need to be equitable in the treatment of commercial properties. For example, if “a particular type of shop is in an airport and that type of shop is also on the high street, the one on the high street will be paying” SDLT. At the same time, he did accept that “there is some distinction between what I would call temporary or short-term occupation and longer-term, almost permanent, occupation.”

54. **The Committee invites the SG to consider whether there may be some categories of licences which it would be appropriate to exempt from LBTT within the overall policy objectives of the Bill.**

**ADMINISTRATION OF THE TAX**

**The role of Revenue Scotland and Registers of Scotland (RoS)**

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52 [The Institute of Chartered Accountants of Scotland. Written submission](#)
53 [Brodies. Written submission](#)
55. The SG has published a consultation on its proposed Bill on tax management which will include the creation of Revenue Scotland as a non-Ministerial department which will be staffed by civil servants. The SG proposes that its principal function will be “to ensure the efficient and effective care and management of the devolved taxes and that all tax receipts are paid to the Scottish Consolidated Fund.” Witnesses generally welcomed the establishment of Revenue Scotland. For example, the LSS suggests that it will have an important role in devising “an effective audit and enquiry system” which “would increase compliance with LBTT and result in more tax being collected.”

56. Witnesses also generally welcomed the role of RoS in the collection of LBTT but emphasised the need for it to be adequately resourced and for sufficient time to be allowed to test the new collection system before it goes live. The CIT state in their written submission that: “One of our concerns from the start of this process has been the availability of resources, both financial and in manpower terms.”

Compliance Activity
57. The FM states that Revenue Scotland will be primarily responsible for compliance but that further work is planned in deciding upon the respective roles of Revenue Scotland and RoS including in relation to compliance activity. The FM includes £350,000 in staff costs for compliance activity within the estimated running costs for Revenue Scotland. These costs relate to the collection of both LBTT and Landfill Tax.

58. ICAS state in written evidence that “in countering tax avoidance, an experienced and effective compliance and enforcement operation will need to be resourced” and that any inadequacy in the Tax Authority or Registers of Scotland: “could have adverse consequences for the compliance regime; a false economy.”

59. In response to questioning from the Committee on providing sufficient resources to enforce anti-avoidance measures the Bill Team stated: “The resource plans for Revenue Scotland are still at a fairly early stage, but we believe that we have made adequate allowance in those plans for what we have called compliance activity.”

IT Systems
60. Of particular concern to witnesses is the readiness and effectiveness of RoS’s IT system. The LSS suggest that the SDLT online system is overly complex and that it “is essential that the new online system for LBTT is ready in sufficient time for it to be adequately tested by practitioners and for guidance to be prepared well before 2015.” The CIT believe that designing the on-line system should be a “fairly urgent matter” and that “not too many things should be hardwired into it.” The SPF states that it will “be vital for the government to ensure that IT systems

56 http://www.scotland.gov.uk/Publications/2012/12/5404
57 The Law Society of Scotland. Written Submission
58 Chartered Institute of Taxation. Written submission
59 The Institute of Chartered Accountants of Scotland. Written submission
61 The Law Society of Scotland. Written submission
and the administrative infrastructure is in place well before 1 April 2015 to ensure a smooth transitional period from HMRC to Scottish Ministers as the tax authority.\(^63\)

61. Audit Scotland recently published a report on managing ICT contracts which included the audit of ICT projects within the RoS and, in particular, a ten year Strategic Planning Agreement (SPA) which was agreed with BT in 2004. Key findings of the Audit Scotland report included:

- “Terms of SPA meant BT was intended to act as ICT provider and to also have Intelligent Client role. This contributed to RoS having insufficient in-house ICT skills and experience with which to understand and manage the interdependencies of individual projects, and to some ICT projects being delivered late or not at all.

- Two individual projects within the programme now cancelled, with costs of £6.7 million written off in March 2011. Total spend to March 2012 on SPA is £112 million.

- RoS now considers the partnership outsourcing of all ICT was inappropriate and a more traditional client-supplier relationship would have been better. RoS has terminated the SPA meaning that the contract will end 20 months early. Level of compensation payable to BT is currently being negotiated.\(^64\)

62. Audit Scotland concludes that: “While RoS is developing plans to bring in additional specialist support where necessary, any lack of in-house ICT skills and experience means that it will need to manage closely a range of risks associated with the transfer of operations from BT.”\(^65\)

63. RoS acknowledged in oral evidence to the Committee that there was a problem with two particular IT projects “which resulted in an impairment in our 2010-11 accounts.”\(^66\) However, they went on to say that since then “we have carried out a considerable review of our governance and financial reporting and the controls that we put in place for projects.”\(^67\) In response to questioning from the Committee the Cabinet Secretary stated that he was content that RoS would be able to deliver the necessary IT system to support LBTT.

64. The Committee also considered the estimated costs for the new IT system. The FM includes provision for £75k to build the new LBTT system. However, in response to questioning from the Committee RoS also advised that the staff set-up costs of £250k is mainly the cost of RoS’s internal IT development staff. RoS confirmed that they were content that this level of funding should be sufficient to

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\(^{63}\) Scottish Property Federation. Written submission

\(^{64}\) http://www.audit-scotland.gov.uk/work/all_national.php?year=2012


design and build the new system and that “there is sufficient contingency within them.”

**Automated Registration of Title to Land (ARTL)**

65. The CMLS support continuing the role of the RoS in the collection of LBTT but emphasise that lessons need to be learned from the ARTL. In particular, they suggest “there have been issues around its robustness, speed and ease of use” and therefore, “if ARTL is to be replaced with a system which will also deal with the on line payment of LBTT then it is vital that these issues are addressed in it.” Brodies raised a similar point in written evidence: “It is essential that both the LBTT system and the ARTL system work smoothly separately and together and that all teething problems have been addressed before the systems go live.” They emphasise that RoS should be given adequate resources to “facilitate the smooth introduction and subsequent day to day operation of the LBTT system.” Given that LBTT and ARTL will be operating in tandem the CIT recommend that sufficient time and resources are “made available to have a fully working, fully tested system (by external users as well as Registers of Scotland) in time for the introduction of LBTT.”

**Customer Helpdesk and Guidance**

66. The proposed duties for Revenue Scotland within the SG’s consultation on a Tax Management Bill include the provision of information and guidance to taxpayers. The FM includes annual staff running costs of £240k for Revenue Scotland to manage web and print communications, a “limited helpline” and complaints. It also includes non-staff running costs of £50k for website maintenance and updating of on-line guidance. In relation to RoS the FM includes staff running costs of £130k for an e-services helpdesk with 4 staff to provide administrative advice but not tax advice. It also includes staff running costs of £60k for the provision of a “complex inquiry helpdesk” with one member of staff as a “referral point from e-Services Helpdesk for complex cases.”

67. RoS state in written evidence that they are in dialogue with Revenue Scotland regarding what role, if any, they will have in LBTT compliance and related to this, the provision of a customer helpdesk. In oral evidence to the Committee they further explained that: “We view compliance as a role primarily for Revenue Scotland” and “we will work with it closely in the next three months to identify precisely where the demarcation line between compliance and collection should be.” They have, therefore, assumed that: “our advice and guidance role, for example, will relate more to administration of form filling than it will to providing guidance on detailed taxation matters.” However, they also stated that: “We do not know whether our role will be simply to give guidance on filling in the online

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69 Council of Mortgage Lenders Scotland. Written submission
70 Brodies. Written submission
71 Chartered Institute of Taxation. Written submission
72 Land and Buildings Transaction Tax (Scotland) Bill. Financial Memorandum, paragraph 275
73 Land and Buildings Transaction Tax (Scotland) Bill. Financial Memorandum, paragraph 278
form or to be more involved in advising on aspects of the tax. At the moment, we think that our role is more likely to be on the former.”

68. In response to questioning from the Committee on the staffing levels for the customer helpdesk RoS stated that: “having four staff will be sufficient for the day to day administrative calls” but that “if someone asked whether it is valid to apply relief X, Y or Z, that would be an area in which we would expect Revenue Scotland’s input.” This raises the question of how the public will know whether to contact Revenue Scotland or RoS with a query about LBTT. In response to the Committee RoS stated that: “we are aware that it is a key issue and that we will explore it over the course of this year and into the next with our key customer groups and with Revenue Scotland and HMRC.”

69. The LSS argue that the current HMRC helpline for SDLT is of little use and that: “Consideration should be given to adequately staffed LBTT helplines or drop-in centres in addition to comprehensive and easily accessible guidance.”

70. Brodies also support the introduction of a helpline staffed by “adequately trained specialist personnel.” They state in written evidence that: “The lack of technically trained staff at the HMRC helpline has been very frustrating for those of completing SDLT Returns on behalf of clients.”

71. ICAS state that:

“One area of potential difficulty is in relation to information assistance to taxpayers. Whilst the practical experience of the reporting system will be with Registers of Scotland, who might be expected to offer a helpline or information service to assist tax filings, questions of principle, or tax dispute, the clearance of complex transactions and policy decisions needed to determine those answers may be expected to retained at Revenue Scotland.”

72. The Committee recognises that LBTT is not due to be implemented until April 2015 but is nevertheless concerned about the current lack of clarity regarding the respective roles of Revenue Scotland and RoS especially in relation to compliance activity and recommends that this is addressed as a matter of urgency.

73. The Committee notes that RoS have developed “a set of milestones and a set of key dates for key deliverables” and will invite the RoS to provide this information and also ask Revenue Scotland to provide similar information.

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79 The Law Society of Scotland. Written submission
80 Brodies. Written submission
81 ICAS. Written submission
74. The Committee intends to monitor and scrutinise the implementation and delivery of LBTT and invites RoS and Revenue Scotland to provide a 6 monthly progress report both in writing and in oral evidence.

75. The Committee is concerned that while the FM makes provision for an e-Services Helpdesk and complex enquiry helpdesk within RoS there only appears to be provision for a “limited helpline” within Revenue Scotland. The Committee asks the SG to provide further details on the proposed Revenue Scotland helpline including its function, an estimate of costs, staffing levels and whether it will be staffed by adequately trained specialist personnel.

Payment Arrangements

76. The PM states that the Bill “makes provision for a tax which should be as simple as possible to understand and pay and which will place the minimum administrative burden on the taxpayer or their agent and on the tax authority.” The intention is that tax returns and payment for LBTT should primarily be done electronically and that taxpayers should have up to 30 calendar days both to submit an LBTT return and to pay any tax due.

Registration

77. The PM points out that registration plays a more important role in the Scottish legal system than at a UK level. At present, payment of SDLT is not required prior to registration. However, payment of LBTT will be required prior to registration and this has caused some concern among witnesses. Pinsent Masons argue that this requirement is “unnecessarily restrictive” and that they are not aware of any evidence which suggests that the current approach results in a material loss of revenue. On this basis they invite the SG to reconsider the revised approach under LBTT.

78. The LSS state in written evidence that “this could cause serious difficulties as registration is extremely important in relation to land in Scotland, and payment of LBTT should not impede the registration process.” However, the PM states that the SG is aware of these concerns and that the Bill: “provides that tax is treated as paid if ‘arrangements satisfactory to the tax authority’ are made for payment of the tax.” The LSS note this in their written submission and state that they:

“will be keen to consider the proposed arrangements and guidance in more detail to ensure that the system will not cause any practical difficulties for solicitors or their clients in relation to the completion of property transactions and the registration process.”

79. The Committee notes that the CMLS are content with the principle of payment prior to registration on the basis that the system of “advance
notices" under the Land Registration etc. (Scotland) Act 2012 are introduced before LBTT comes into force.

Transitional Arrangements

80. HMRC advise in a written submission that there will be costs for the SG arising from work which they will need to carry out in support of the devolution of SDLT. This relates to "IT and business changes to enable systems to be ‘switched off’ and costs for communications including publicity and guidance." It states that: "Work is being undertaken to provide costings and an initial estimate will be produced during Summer 2013." The FM does not include an estimate of what these costs might be. Rather, the FM states: "HMRC has been asked to provide an estimate of these likely costs and offsetting savings as soon as possible and these estimates will be provided to the Parliament. However, further planning work needs to be undertaken before estimates are available."

81. In response to questioning from the Committee the Cabinet Secretary stated HMRC have provided an indicative figure of costs in excess of £500k but that these costs were not included in the FM as the Scottish Government is awaiting a definitive figure from HMRC.

82. The Committee asks why the indicative costs provided by HMRC were not included in the FM given that the requirement of the Standing Orders is to provide “best estimates” and not a definitive figure.

83. The Committee also asks that the SG keeps it fully informed of the costs of HMRC’s involvement in the transitional arrangements. The Committee will also seek an update from HMRC when it takes evidence from them on 8 May.

NON-RESIDENTIAL LEASES, COMPANIES, TRUSTS AND PARTNERSHIPS

84. The Bill team stated in evidence to the Committee that: “We are aware that non-residential leases are an area of particular complexity. It would have been difficult to resolve all the issues before the introduction of the Bill." The SG has, therefore, established a non-residential leases working group which will examine two key areas: the various options for taxing non-residential leases and the rules that are associated with taxation of non-residential leases.

85. The Bill team explained that the SG also intends to bring forward amendments at Stage 2 in relation to the taxation of residential property holding companies, and the treatment of trusts and partnerships. The PM states that: “The Scottish Government believes that companies, trusts and partnerships

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89 Council of Mortgage Lenders Scotland. Written submission
90 HMRC. Written submission
91 Land and Buildings Transaction Tax (Scotland) Bill. Financial Memorandum, paragraph 245
92 Standing Orders of the Scottish Parliament, Rule 9.3 2
should be liable to pay LBTT. The PM also sets out the SG’s intention to bring forward stage 2 amendments in the following areas:

- Detailed proposals for the taxation of transfers of interest in relation to a particular class of companies that hold or deal in residential property, where the transfer gives the transferee the right to use or occupy that property;
- Simpler and clearer legislation on the taxation of land transactions involving trusts;
- Simpler and clearer legislation on the taxation of land transactions involving partnerships.

86. In response to questioning from the Committee that this approach was not particularly satisfactory given the limited opportunities to take further evidence at Stage 2 the Bill team responded that this is a consequence of the overall timescales involved in introducing the new tax by 1 April 2015.

87. The Cabinet Secretary was also questioned on the timing of Stage 2 amendments and responded that: “I aim to lodge as many as I can at the outset of the process. The nature of some of the territory that we have to cover is very complex and various questions will require further discussions with stakeholders.”

88. **The Committee notes the need to introduce LBTT by April 2015 but emphasises that there is nevertheless a need to ensure that all aspects of the Bill are subject to effective parliamentary scrutiny.** On this basis the Committee recommends that sufficient time is made available at Stage 2 to allow oral evidence both with the Cabinet Secretary and key stakeholders prior to consideration of the proposed amendments on non-residential leases, companies, trusts and partnerships.

89. **The Committee also recommends that the SG publishes the equivalent of a Policy Memorandum and Explanatory Notes to accompany the proposed amendments in these areas.**

### BLOCK GRANT ADJUSTMENT

90. The Office for Budget Responsibility (OBR) has responsibility for forecasting Scottish tax receipts for the Scottish rate of income tax, SDLT and Landfill Tax and does so on a six monthly basis alongside its economic and fiscal outlook (EFO). The LBTT Bill FM includes the OBR forecasts for SDLT receipts from March 2012 as follows:

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<tr>
<td>£ million</td>
<td>330</td>
<td>319</td>
<td>328</td>
<td>369</td>
<td>426</td>
<td>480</td>
<td>536</td>
</tr>
</tbody>
</table>

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94 [Land and Buildings Transaction Tax (Scotland) Bill. Policy Memorandum, paragraph 98](http://www.scottish.parliament.uk/parliament/legislation/bills/LBTT-PA131350P01.pdf)
91. The FM states that: “it is reasonable to assume that receipts from LBTT will be equivalent to those from SDLT at present, and that the block grant adjustment will be broadly equal to the level of SDLT receipts.”

92. The OBR has since published its latest forecast for Scottish taxes in December 2012. These include forecast SDLT receipts as follows:

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<tr>
<td>£ million</td>
<td>275</td>
<td>296</td>
<td>328</td>
<td>368</td>
<td>416</td>
<td>464</td>
<td>516</td>
</tr>
</tbody>
</table>

93. The OBR state that the Scottish forecast: “is down by £32 million in 2012-13 relative to March and the shortfall rises to £75 million by the end of the forecast period.” However, the OBR also states: “we still expect robust growth in receipts over the period to 2017-18. The main driver of this rise is the recovery in property transactions from historically low levels since the downturn to a level which is consistent with the average historical duration of home ownership (with owner-occupiers moving every 19 years).” However, Homes for Scotland flagged up continuing concerns regarding the strength of the housing market in Scotland and that “significant change is unlikely in the coming years.”

94. The SPF stated in oral evidence that while the FM states that the financial impact of the new tax should be broadly neutral: “the volatility of this tax makes that a difficult target to achieve with any form of certainty.” They are also of the view that the OBR forecasts are “wildly optimistic” and suggest that the SG “digs in its heels” when negotiating with the UK Treasury on the block grant adjustment for SDLT. The SBF added: “There is concern about the overnight reduction to the block grant from the UK Government to the Scottish Government when the new system comes into place. We should consider whether there is a need for some transitional arrangements.”

95. However, the Cabinet Secretary confirmed that there will be a one-off reduction in the block grant as a consequence of the devolution of SDLT. He suggests that, given the volatility in SDLT receipts, the fairest and most reliable means of calculating the size of the reduction would be to calculate a five-year average of receipts. The Cabinet Secretary argues that the use of actual rather than forecast data would be preferable when calculating the block grant adjustment, given that “the forward estimating of SDLT is very difficult” and the OBR forecasts have already been significantly revised, as illustrated above. The Cabinet Secretary also notes that:

“I have made the point to the UK Government that I expect to receive the budget numbers for our 2015-16 budget sometime in the next six months...”

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97 Land and Buildings Transaction Tax (Scotland) Bill, Financial Memorandum, paragraph 268
and, because this matter will be material to our 2015-16 budget, I presume that those will be net of stamp duty land tax, so we have to reach an agreement about this in relatively short order.”

96. If the block grant adjustment was calculated within six months’ time, then a five year average for the period 2010-11 to 2014-15 would need to rely on OBR forecasts for at least two, or possibly three of these years. The latest data available is for 2011-12, although 2012-13 should become available within the next 6 months. The Financial Scrutiny Unit have advised that on the basis of currently available data and OBR forecasts, this would imply a block grant adjustment of £319m.

97. The Committee has agreed to take evidence on block grant adjustment in April and May with a view to reporting its findings to the SG by the end of May in order to inform the discussions of the Joint Exchequer Committee. This will include taking evidence from the OBR.

Parliamentary approval

98. The SG and the UK Government set out their initial approach to agreeing adjustments to the block grant as part of correspondence between the Cabinet Secretary for Parliamentary Business and Government Strategy, the Cabinet Secretary for Finance, Employment and Sustainable Growth and the Secretary of State for Scotland. In his letter dated 20 March 2012 the Secretary of State stated that:

“Consistent with the principles of consent, our two governments should reach agreement on implementation issues, including adjustments to the block grant...Each government should also provide assurance to its Parliament before relevant provisions of the Bill are brought into force and before implementation arrangements are brought into effect. I understand that you propose to seek the agreement of the Scottish Parliament as part of this process.”

99. The SG stated in its response that:

“We will seek the Scottish Parliament’s agreement to changes to Scotland's funding arrangements, now and in the future, in order to provide democratic oversight and assurance that Scotland's interests are being properly considered. We therefore accept your proposal to amend the Bill to include a statutory requirement for UK and Scottish Governments to report to our respective Parliaments about the progress of implementation.”

106 www.scottish.parliament.uk/S4_ScotlandBillCommittee/General%20Documents/M_Moore_letter_to_Bruce_Crawford.pdf

107 www.scottish.parliament.uk/S4_ScotlandBillCommittee/General%20Documents/Bruce_Crawford_letter_to_Michael_Moore.pdf
100. However, in evidence to the Committee the Cabinet Secretary seemed to suggest that while he would welcome the input of the Committee, the decision on block grant adjustment is a matter for negotiation between the two governments.\(^{108}\)

101. **The Committee seeks clarification from the SG as to whether it will seek the agreement of the Scottish Parliament to block grant adjustments arising from the devolution of financial powers within the Scotland Act 2012.**

### ALTERNATIVE APPROACHES

102. The PM states that the two options considered by the SG are to do nothing which would mean a significant loss of revenue to the Scottish budget or to provide for a replacement tax and that there “are no other practical options.”\(^{109}\) Given this the SG has opted for the latter. However, SPICe advised in their briefing on the Bill that the recent review of the UK tax system led by Sir James Mirrlees concluded that “there is no sound case for maintaining stamp duty and we believe that it should be abolished.”\(^{110}\) The review also states that:

> “Stamp duty land tax, as a transactions tax, is highly inefficient, discouraging mobility and meaning that properties are not held by the people who value them most, and its ‘slab’ structure – with big cliff-edges in tax payable at certain thresholds – creates particularly perverse incentives.”\(^{111}\)

103. The review goes on to state that: “a reasonable quid pro quo for its abolition is that a similar level of revenue should be raised from other, more sensible property taxes.”\(^{112}\) The review proposed a new housing services tax which would replace SDLT on residential properties and council tax and a land value tax which would replace business rates and SDLT on commercial properties.

104. This is a view also supported by Andy Wightman who states in written evidence to the Committee that: “it is disappointing to note that the Scottish Government appear to have taken no account of the significant review of the UK taxation system led by Professor James Mirrlees.”\(^{113}\) He argues that SDLT should be abolished and “replaced with a wider, more coherent land and property tax.”

105. However, the Scotland Act 2012 provides for the devolution of SDLT subject to it remaining a tax on land transactions. SPICe advise that, within the context of the current devolved taxation framework, this means that:

> “In respect of more radical reform along the lines proposed by Mirrlees and Wightman, the Scottish Government’s only option would be to do this through reform of local taxation i.e. council tax and non-domestic rates.”\(^{114}\)

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109 [Land and Buildings Transaction Tax (Scotland) Bill. Policy Memorandum, paragraph 16](https://www.ifs.org.uk/mirrleesreview/design/ch16.pdf)

110 [www.ifs.org.uk/mirrleesreview/design/ch16.pdf](https://www.ifs.org.uk/mirrleesreview/design/ch16.pdf)

111 [www.ifs.org.uk/mirrleesreview/design/ch16.pdf](https://www.ifs.org.uk/mirrleesreview/design/ch16.pdf)


113 [Andy Wightman. Written submission](https://www.scottish.parliament.uk/parliamentarybusiness/58744.aspx)

114 [www.scottish.parliament.uk/parliamentarybusiness/58744.aspx](https://www.scottish.parliament.uk/parliamentarybusiness/58744.aspx)
106. The Institute for Fiscal Studies (IFS) stated in its Green Budget published in February 2013 that: “SDLT is a strong contender for the UK’s worst-designed tax.”\(^{115}\) The IFS state that: “At a bare minimum, the government should move away from this ‘slab’ structure for SDLT, as the Scottish government is proposing to do.”\(^{116}\)

107. The Committee recognises that the Scotland Act 2012 requires any replacement tax for SDLT to be a tax on land transactions.

108. The Committee asks whether the SG considered the findings of the Mirrlees review in bringing forward a replacement tax for SDLT.

Conclusion

109. The Committee supports the general principles of the Bill and emphasises that it will aim to closely monitor the implementation and delivery of LBTT.


ANNEXE A: EXTRACT FROM THE MINUTES

10th Meeting, 2013 (Session 4) Wednesday 20 March 2013

Land and Buildings Transaction Tax (Scotland) Bill (in private): The Committee considered a draft report. Various changes were proposed and decided upon (one by division) and the report was agreed for publication. Record of divisions in private:

Gavin Brown proposed the following wording—

After “LBTT rates” in paragraph 16, add “(noting that almost all witnesses said it should be sooner than September 2014)”.

The proposal was disagreed to by division: For 2 (Gavin Brown and Michael McMahon), Against 5 (Kenneth Gibson, Malcolm Chisholm, Jamie Hepburn, John Mason and Jean Urquhart).

ANNEXE B: INDEX OF ORAL EVIDENCE SESSIONS

3rd Meeting, 2013 (Session 4) Wednesday 23 January 2013
Alistair Brown, Deputy Director, Fiscal Responsibility Division, Neil Ferguson, Bill Team Leader, Carol Sibbald, Bill Team member, and John St Clair, Senior Principal Legal Officer, Scottish Government; Iain Doran, Member of Tax Committee, and Isobel d'Inverno, Convener of the Tax Law Committee, Law Society of Scotland; Stephen Coleclough, Deputy President, and Caroline James, Commercial; and Real Estate Partner at HBJ Gateley, Chartered Institute of Taxation.

4th Meeting, 2013 (Session 4) Wednesday 30 January 2013
David Melhuish, Director, Scottish Property Federation; Michael Levack, Chief Executive, Scottish Building Federation; and Philip Hogg, Chief Executive, Homes for Scotland.

5th Meeting, 2013 (Session 4) Wednesday 06 February 2013
David Marshall, Business Analyst, ESPC; Kennedy Foster, Policy Consultant, Council of Mortgage Lenders; Richard Blake, Legal Adviser, Scottish Land & Estates, David Robb, Chief Executive, Office of the Scottish Charity Regulator; and Gavin McEwan, Member, Charity Law Association.

6th Meeting, 2013 (Session 4) Wednesday 20 February 2013
Alan Cook, Partner, Pinsent Masons LLP; Elspeth Orcharton, Director, Corporate and International Taxation, The Institute of Chartered Accountants of Scotland; Nick Scott, Head of Property & Partner, Brodies LLP; Elaine Waterson, Strategy Manager, Energy Saving Trust; and Chas Booth, Senior Press & Parliamentary Officer at Association for the Conservation of Energy, Existing Homes Alliance.
7th Meeting, 2013 (Session 4) Wednesday 27 February 2013
John Fanning, Director of Finance, John Fraser, Head of IT Development, John King, Director of Registration, Registers of Scotland; John Swinney, Cabinet Secretary for Finance, Employment and Sustainable Growth; Eleanor Emberson, Head of Revenue Scotland, Revenue Scotland; Neil Ferguson, Bill Team Leader; and John St Clair, Senior Principal Legal Officer, Scottish Government.

ANNEXE C: INDEX OF WRITTEN EVIDENCE

Written submissions—
- Andy Wightman (159KB pdf)
- Audit Scotland (140KB pdf)
- Brodies (160KB pdf)
- Carnegie UK Trust (162KB pdf)
- CBI Scotland (235KB pdf)
- Charity Law Association (146KB pdf)
- Chartered Institute of Taxation (108KB pdf)
- COSLA (150KB pdf)
- Council of Mortgage Lenders (147KB pdf)
- Energy Saving Trust (198KB pdf)
- ESPC (169KB pdf)
- ESPC revised submission (193KB pdf)
- Existing Homes Alliance Scotland (199KB PDF)
- Homes for Scotland (147KB pdf)
- Hugo Cannon (81KB pdf)
- ICAS (219KB pdf)
- The Law Society of Scotland (288KB pdf)
- Lucy Bailey (81KB pdf)
- Matthew Littlecote (81KB pdf)
- Miller Developments (81KB pdf)
- Pinsent Masons LLP (189KB pdf)
- Royal Institution of Chartered Surveyors (144KB pdf)
- Scottish Building Federation (149KB pdf)
- Scottish Federation of Housing Associations (153KB pdf)
- Scottish Land and Estates (162KB pdf)
- Scottish Property Federation (186KB pdf)
- SCVO (137KB pdf)
- South Lanarkshire Council (150KB pdf)
- The Wellcome Trust (202KB pdf)

Additional submissions—
- HM Revenues and Customs (148KB pdf)
- Registers of Scotland (78KB pdf)
- Office of the Scottish Charity Regulator (171KB pdf)
- Existing Homes Alliance Scotland (85KB pdf)
- Brodies LLP (154KB pdf)
- Scottish Property Federation (123KB pdf)
- The Law Society of Scotland (142KB pdf)
- Law Society of Scotland on licences (85KB pdf)
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