**Written submission from Mhairi McCabe**

I would like to note my approval of the land reform proposals being brought forward by the Scottish Government.

I am concerned that some proposals have not been brought onto the published bill. I would like to see full transparency of ownership of land in Scotland in terms of named individuals and taxation paid. I think therefore that land should not be held by companies registered in offshore tax havens. Preferably land should be owned by persons normally resident in the UK. I believe that there should be a limit on how much land any individual or company can own.

*Agricultural Holdings*

Tenant farmers should have the right to long leases of their land and a right to buy.

*Sporting Estates*

Sporting Estates should not have exemption from taxes normally incurred by other rural businesses.