



The Scottish Parliament Pàrlamaid na h-Alba

MINUTES OF PROCEEDINGS

Parliamentary Year 1, No. 9, Session 7

Meeting of the Parliament

Thursday 4 June 2026

Note: (DT) signifies a decision taken at Decision Time.

The meeting opened at 1.30 pm.

1. Standing Orders Temporary Rule Change: The Minister for Parliamentary Business and Veterans (Jamie Hepburn), on behalf of the Parliamentary Bureau, moved S7M-00268—That the Parliament agrees, with effect from 4 June 2026, that Temporary Rule 4, under rule 17.1A, be amended as follows—

(a) in paragraph 1, for "2 October 2026" substitute "31 January 2027";

(b) for "Constitution, Europe, External Affairs and Culture Committee" substitute "Europe, External Affairs and Culture Committee";

(c) in paragraph 3, for subparagraph (b) substitute:
"(b) policy in relation to the UK's relationship with the EU;"

(d) in paragraph 3, for subparagraph (d) substitute:

"(d) any other matter falling within the responsibility of the Scottish Administration relating to devolution, intra-UK and intergovernmental relations; and"

(e) in paragraph 3, at end insert:

"(e) matters relating to culture within the responsibility of the Cabinet Secretary for Education, Culture and Gaelic."

The motion was agreed to.

2. Establishment of Committees: The Minister for Parliamentary Business and Veterans (Jamie Hepburn), on behalf of the Parliamentary Bureau, moved S7M-00269—That the Parliament shall establish committees of the Parliament as follows—

Name of Committee: Standards, Procedures and Public Appointments Committee

Remit: Set out in Rule 6.4

Number of members: 5

Convenership: The Convener will be a member of the Scottish National Party and the Deputy Convener will be a member of the Scottish Conservative and Unionist Party.

Duration: For the whole session of the Parliament

Name of Committee: Finance Committee

Remit: Set out in Rule 6.6

Number of members: 7

Convenership: The Convener will be a member of the Scottish National Party and the Deputy Convener will be a member of the Scottish National Party.

Duration: For the whole session of the Parliament

Name of Committee: Public Audit Committee

Remit: Set out in Rule 6.7

Number of members: 5

Convenership: The Convener will be a member of the Scottish Labour Party and the Deputy Convener will be a member of the Scottish National Party.

Duration: For the whole session of the Parliament

Name of Committee: Europe, External Affairs and Culture Committee

Remit: Set out in Temporary Rule 4

Number of members: 7

Convenership: The Convener will be a member of the Scottish Green Party and the Deputy Convener will be a member of the Reform UK Party.

Duration: For the whole session of the Parliament

Name of Committee: Equalities and Human Rights Committee

Remit: Set out in Rule 6.9

Number of members: 7

Convenership: The Convener will be a member of the Scottish National Party and the Deputy Convener will be a member of the Scottish Conservative and Unionist Party.

Duration: For the whole session of the Parliament

Name of Committee: Public Petitions Committee

Remit: Set out in Rule 6.10

Number of members: 5

Convenership: The Convener will be a member of the Scottish Labour Party and the Deputy Convener will be a member of the Scottish National Party.

Duration: For the whole session of the Parliament

Name of Committee: Delegated Powers and Law Reform Committee

Remit: Set out in Rule 6.11

Number of members: 5

Convenership: The Convener will be a member of the Scottish National Party and the Deputy Convener will be a member of the Scottish Green Party.

Duration: For the whole session of the Parliament

Name of Committee: Climate Action Committee

Remit: To consider and report on matters within the responsibility of the Cabinet Secretary for Climate Action and Rural Affairs, with the exception of rural affairs.

Number of members: 7

Convenership: The Convener will be a member of the Scottish National Party and the Deputy Convener will be a member of the Scottish Green Party.

Duration: For the whole session of the Parliament

Name of Committee: Criminal Justice Committee

Remit: To consider and report on matters relating to criminal justice falling within the responsibility of the Cabinet Secretary for Justice, and functions of the Lord Advocate other than as head of the systems of criminal prosecution and investigation of deaths in Scotland.

Number of members: 7

Convenership: The Convener will be a member of the Scottish National Party and the Deputy Convener will be a member of the Scottish National Party.

Duration: For the whole session of the Parliament

Name of Committee: Economy, Tourism and Energy Committee

Remit: To consider and report on matters within the responsibility of the Cabinet Secretary for Economy, Tourism and Transport, with the exception of transport, on matters relating to public infrastructure, civil contingencies and resilience, and on matters relating to energy and energy consents.

Number of members: 7

Convenership: The Convener will be a member of the Reform UK Party and the Deputy Convener will be a member of the Scottish Labour Party.

Duration: For the whole session of the Parliament

Name of Committee: Education and Gaelic Committee

Remit: To consider and report on matters falling within the responsibility of the Cabinet Secretary for Education, Culture and Gaelic, with the exception of culture, and on matters relating to the Historical Abuse Inquiry, redress and languages.

Number of members: 7

Convenership: The Convener will be a member of the Scottish National Party and the Deputy Convener will be a member of the Scottish Labour Party.

Duration: For the whole session of the Parliament

Name of Committee: Health, Care and Sport Committee

Remit: To consider and report on matters falling within the responsibility of the Cabinet Secretary for Health and Care, and on matters relating to sport.

Number of members: 7

Convenership: The Convener will be a member of the Reform UK Party and the Deputy Convener will be a member of the Scottish National Party.

Duration: For the whole session of the Parliament

Name of Committee: Public Service Reform Committee

Remit: To consider and report on matters within the responsibility of the Cabinet Secretary for Public Service Reform.

Number of members: 7

Convenership: The Convener will be a member of the Scottish National Party and the Deputy Convener will be a member of the Scottish National Party.

Duration: For the whole session of the Parliament

Name of Committee: Rural Affairs Committee

Remit: To consider and report on matters within the responsibility of the Cabinet Secretary for Climate Action and Rural Affairs, with the exception of climate action.

Number of members: 7

Convenership: The Convener will be a member of the Scottish Green Party and the Deputy Convener will be a member of the Scottish Liberal Democrats Party.

Duration: For the whole session of the Parliament

Name of Committee: Social Justice, Housing and Local Government Committee

Remit: To consider and report on matters falling within the responsibility of the Cabinet Secretary for Social Justice and Housing, and on matters relating to local government within the responsibility of the Cabinet Secretary for Finance and Local Government.

Number of members: 7

Convenership: The Convener will be a member of the Scottish Conservative and Unionist Party and the Deputy Convener will be a member of the Reform UK Party.

Duration: For the whole session of the Parliament

Name of Committee: Transport Committee

Remit: To consider and report on matters relating to transport within the responsibility of the Cabinet Secretary for Economy, Tourism and Transport.

Number of members: 7

Convenership: The Convener will be a member of the Scottish Liberal Democrats Party and the Deputy Convener will be a member of the Scottish National Party.

Duration: For the whole session of the Parliament

The motion was agreed to.

3. Names and Remits of Mandatory Committees: The Minister for Parliamentary Business and Veterans (Jamie Hepburn), on behalf of the Parliamentary Bureau, moved S7M-00270—That the Parliament agrees, under Rule 6.1.5A, that the names and remits of the following mandatory committees be amended—

Name of Committee: Standards, Procedures and Public Appointments Committee

Remit: To the remit set out in Rule 6.4 shall be added—

Matters falling within the responsibility of the Minister for Parliamentary Business and Veterans.

Name of Committee: Finance Committee

New name: Finance and Public Administration Committee

Remit: To the remit set out in Rule 6.6 shall be added—

Any other matter falling within the responsibility of the Scottish Administration relating to the National Performance Framework, public inquiries, and public administration; and proposals for the formation and budgets of officeholders established by the Parliament.

Name of Committee: Public Audit Committee

Remit: To the remit set out in Rule 6.7 shall be added—

Matters relating to the performance of officeholders established by the Parliament.

Name of Committee: Equalities and Human Rights Committee

New name: Equalities, Human Rights and Civil Justice Committee

Remit: To the remit set out in Rule 6.9 shall be added—

Matters relating to civil justice within the responsibility of the Cabinet Secretary for Justice.

The motion was agreed to.

4. Election of Committee Conveners: The Minister for Parliamentary Business and Veterans (Jamie Hepburn), on behalf of the Parliamentary Bureau, moved S7M-00273—That the Parliament agrees, under Rule 12.1.2C, that:

(a) elections of conveners of subject and mandatory committees will take place on Tuesday 9 June 2026;

- (b) that the location of elections will be Committee Room 5 (the Smith Room); and
- (c) that the voting period of elections will commence immediately after Time for Reflection and conclude at 7pm.

The motion was agreed to.

5. General Questions: Questions were answered by Cabinet Secretaries and a Minister.

6. First Minister's Questions (Party Leaders): Questions were answered by the First Minister (John Swinney).

7. Wealth Taxation for Public Services: The Deputy First Minister and Cabinet Secretary for Finance and Local Government (Jenny Gilruth) moved S7M-00249— That the Parliament believes in fair, progressive and sustainable taxation to support the delivery of public services; welcomes the progress made towards the creation of a private jet tax and a mansion tax; supports actions to go further and seek the powers necessary to take action on so-called ghost flights of private planes; recognises that Scotland's current powers limit the scope for additional wealth taxation, and endorses the Scottish Government's plans to explore what further steps could be taken either within the current system or with full fiscal powers.

Kim Schmulian moved amendment S7M-00249.2—

As an amendment to motion S7M-00249 in the name of Jenny Gilruth (Wealth Taxation for Public Services), leave out from "believes" to end and insert "notes the data published by HMRC and research by the Institute for Fiscal Studies, which show that each 1% increase in income tax results in a 0.77% reduction in tax revenue; believes that this acts as a disincentive to growth and contributes to economic stagnation and loss of opportunities for everyone; further believes that increasing taxation for some people has a wider impact on everyone; considers that evidence suggesting that, in retrospect, increases in wealth taxes can lead to a significant flight of tax revenues, contradicts previous assessments by the Scottish Fiscal Commission (SFC) that increasing taxation would result in only a minimal flight of tax revenue, and calls on the SFC to review its approach to modelling of using contradictory real data against its hypothetical forecasts."

After debate, the amendment was disagreed to ((DT) by division: For 16, Against 94, Abstentions 10).

Michael Marra moved amendment S7M-00249.4—

As an amendment to motion S7M-00249 in the name of Jenny Gilruth (Wealth Taxation for Public Services), insert at end "; notes that the Scottish Government's Medium Term Financial Strategy, published in June 2025, projected a funding gap of over £4.7 billion by 2029-30; considers that developing a sustainable plan to close this gap is essential to Scotland's public services and that it is incumbent on all parties in the Parliament to work

towards this goal; believes that, to this end, the Scottish Government should take a strategic approach across all devolved taxation in Scotland to include an immediate and comprehensive review of business rates, including consideration of measures such as widening the scope of Fresh Start relief to include businesses that occupy an empty unit within six months of the unit becoming vacant, and further believes that the Scottish Government should convene cross-party talks on council tax reform immediately."

After debate, the amendment was agreed to ((DT) by division: For 95, Against 27, Abstentions 0).

Patrick Harvie moved amendment S7M-00249.1—

As an amendment to motion S7M-00249 in the name of Jenny Gilruth (Wealth Taxation for Public Services), insert at end "; recognises that significant scope exists for further action within devolved powers, such as surcharges within the non-domestic rates system; further recognises that political support has grown for a so-called Amazon tax, as proposed in both the 2026 Scottish Green Party and Scottish National Party manifestos, and believes that progressive reform of property tax could play a powerful role in wealth taxation, and that the Scottish Government must not allow council tax valuations to reach the milestone of being 40 years out of date by the end of the current parliamentary session."

After debate, the amendment was disagreed to ((DT) by division: For 30, Against 37, Abstentions 55).

Craig Hoy moved amendment S7M-00249.3—

As an amendment to motion S7M-00249 in the name of Jenny Gilruth (Wealth Taxation for Public Services), leave out from ", progressive" to end and insert "and low taxation, which incentivises work and investment; rejects the left-wing 'Holyrood' consensus, which believes that Scotland can tax its way to economic growth; calls on the Scottish Government to use its existing devolved taxation powers to reduce income tax to stimulate growth, and rules out any further devolution of fiscal powers, which have already created a damaging tax differential, which undermines Scotland's ability to retain and attract high earners and wealth creators."

After debate, the amendment was agreed to ((DT) by division: For 28, Against 94, Abstentions 0).

Willie Rennie moved amendment S7M-00249.5—

As an amendment to motion S7M-00249 in the name of Jenny Gilruth (Wealth Taxation for Public Services), leave out from "welcomes" to end and insert "notes that fair taxation must recognise the current cost of living crisis and the impact that any tax increases can have on individuals and businesses; believes that the Scottish Government must prioritise getting Scotland's finances in order, in light of warnings by the Institute of Fiscal Studies that it

faces a 'fiscal reckoning'; considers that taxpayers in Scotland deserve value for money as well as confidence that their taxes are being spent wisely, and believes that the trust that taxpayers should have in a government to spend wisely has been lost over the last 19 years of an SNP administration."

After debate, the amendment was disagreed to ((DT) by division: For 52, Against 69, Abstentions 0).

The motion, as amended, was then agreed to ((DT) by division: For 84, Against 28, Abstentions 10).

Accordingly, the Parliament resolved—

That the Parliament believes in fair, progressive and sustainable taxation to support the delivery of public services; welcomes the progress made towards the creation of a private jet tax and a mansion tax; supports actions to go further and seek the powers necessary to take action on so-called ghost flights of private planes; recognises that Scotland's current powers limit the scope for additional wealth taxation; endorses the Scottish Government's plans to explore what further steps could be taken either within the current system or with full fiscal powers; notes that the Scottish Government's Medium Term Financial Strategy, published in June 2025, projected a funding gap of over £4.7 billion by 2029-30; considers that developing a sustainable plan to close this gap is essential to Scotland's public services and that it is incumbent on all parties in the Parliament to work towards this goal; believes that, to this end, the Scottish Government should take a strategic approach across all devolved taxation in Scotland to include an immediate and comprehensive review of business rates, including consideration of measures such as widening the scope of Fresh Start relief to include businesses that occupy an empty unit within six months of the unit becoming vacant, and further believes that the Scottish Government should convene cross-party talks on council tax reform immediately..

8. Decision Time: The Parliament took a decision on item 7 as noted above.

The meeting closed at 5.20 pm.

David McGill
Clerk of the Parliament
4 June 2026

Appendix

(Note: this Appendix does not form part of the Minutes)

Subordinate Legislation

Affirmative Instruments

The following instrument was laid before the Parliament on 4 June 2026 and is subject to the affirmative procedure—

Visitor Levy (Miscellaneous Amendment) (Scotland) Regulations 2026 [draft]
laid under sections 45(4) and 78(3)(b) of the Visitor Levy (Scotland) Act 2024

Laid Only Instruments

The following instrument was laid before the Parliament on 4 June 2026 and is not subject to any parliamentary procedure—

Digital Assets (Scotland) Act 2026 (Commencement) Regulations 2026 (SSI
2026/197 (C. 18)
laid under section 30(2) of the Interpretation and Legislative Reform
(Scotland) Act 2010

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