



The Scottish Parliament Pàrlamaid ng h-Alba

MINUTES OF PROCEEDINGS

Parliamentary Year 5, No. 65, Session 6

Meeting of the Parliament

Wednesday 7 January 2026

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

The meeting opened at 2.00 pm.

1. Portfolio Questions: Questions on Constitution, External Affairs and Culture, and Parliamentary Business and then Justice and Home Affairs were answered by Cabinet Secretaries and a Minister.

2. Lowering Bills for Scotland's Workers: Craig Hoy moved S6M-20294—That the Parliament calls on the Scottish Government to reduce income tax on working people in Scotland; commits to uprating income tax thresholds in line with inflation in the forthcoming Scottish Budget and in future Scottish Budgets; further commits to removing the Scottish basic rate and intermediate rate of income tax and replacing them with a single Scottish income tax rate of 19 pence on income up to the higher rate threshold, and believes that these fairer measures would begin to reduce the tax differential with the rest of the United Kingdom, put more money into the pockets of working families, and support economic growth by addressing the cumulative effects of current income tax policy.

The Minister for Public Finance (Ivan McKee) moved amendment S6M-20294.2—

As an amendment to motion S6M-20294 in the name of Craig Hoy (Lowering Bills for Scotland's Workers), leave out from first "reduce" to end and insert "respect Parliament by outlining its tax policy when it publishes its Budget on 13 January 2026, and ensure that the policy is progressive, fair to the people of Scotland, and supports vital public services like Scotland's NHS, schools, and blue light services."

After debate, the amendment was agreed to ((DT) by division: For 82 (including 2 proxy votes), Against 28, Abstentions 6).

Michael Marra moved amendment S6M-20294.1—

As an amendment to motion S6M-20294 in the name of Craig Hoy (Lowering Bills for Scotland's Workers), leave out from "calls" to end and insert "understands that the Scottish Government's incompetent approach to the public finances and failure to grow Scotland's economy are leading to heightened budgetary pressures; further understands that income tax should not be used as a substitute for economic growth and believes that, given the pressure on household finances, income tax rates should not increase in the course of the next parliamentary session; welcomes the UK Labour administration's Budget, which tackles the cost of living for households across Scotland by cutting costs on energy bills, lifting thousands of children out of poverty, and increasing wages for hard-working people in Scotland, and believes that the Scottish Labour Party's plan to establish a Scottish treasury with strategic oversight for spending in all Scottish Government departments is essential in order to put an end to waste and ensure that taxpayers' money is treated with respect."

After debate, the amendment was disagreed to ((DT) by division: For 19, Against 97 (including 2 proxy votes), Abstentions 1).

The motion was agreed to ((DT) by division: For 81 (including 2 proxy votes), Against 29, Abstentions 6).

Accordingly, the Parliament resolved—

That the Parliament calls on the Scottish Government to respect Parliament by outlining its tax policy when it publishes its Budget on 13 January 2026, and ensure that the policy is progressive, fair to the people of Scotland, and supports vital public services like Scotland's NHS, schools, and blue light services.

3. Stopping the Scottish Government's Business Tax Increases: Murdo Fraser moved S6M-20295—That the Parliament recognises that businesses across Scotland are facing an acute and worsening cost crisis, driven by inflation, energy prices, wage pressures, supply chain disruption and weak economic growth; notes with serious concern the scale of proposed increases in rateable values arising from the 2026 non-domestic rates revaluation, particularly in the hospitality and self-catering sectors; believes that sharp and unaffordable increases in non-domestic rates now pose an existential threat to business viability, employment, investment and local economic resilience in many parts of Scotland; notes the growing divergence between Scotland's non-domestic rates regime and those operating elsewhere in the United Kingdom, and the competitive disadvantage that this risks creating for Scottish firms; understands that, since 2022-23, the Scottish Government has failed to pass on at least £700 million in business rates relief received through the block grant; calls on the Scottish Government to act urgently to provide certainty and stability by pausing the implementation of the 2026 revaluation, introducing meaningful transitional protections against excessive bill increases, and

matching reductions in bills for the retail, hospitality and leisure sectors in England, and affirms that a strong and thriving business base is essential to Scotland's economic recovery, public finances and communities, and that the tax system should support growth rather than accelerate decline.

The Minister for Public Finance (Ivan McKee) moved amendment S6M-20295.1—

As an amendment to motion S6M-20295 in the name of Murdo Fraser (Stopping the Scottish Government's Business Tax Increases), leave out from "are facing" to end and insert "have seen increased costs in recent years due to rampant inflation and increased energy costs; notes the reliefs and support that are currently in place on non-domestic rates, and recognises that policy decisions by the Scottish Government on these matters will be set out in the Budget on 13 January 2026."

After debate, the amendment was agreed to ((DT) by division: For 64 (including 2 proxy votes), Against 47, Abstentions 6).

Daniel Johnson moved amendment S6M-20295.2—

As an amendment to motion S6M-20295 in the name of Murdo Fraser (Stopping the Scottish Government's Business Tax Increases), insert at end "; believes that the current business rates system is not fit for purpose, and calls on the Scottish Government to create a new system that levels the playing field between the high street and online giants, better incentivises investment, tackles empty properties and supports entrepreneurship."

After debate, the amendment was disagreed to ((DT) by division: For 27, Against 58 (including 2 proxy votes), Abstentions 32).

The motion was agreed to ((DT) by division: For 64 (including 2 proxy votes), Against 47, Abstentions 6).

Accordingly, the Parliament resolved—

That the Parliament recognises that businesses across Scotland have seen increased costs in recent years due to rampant inflation and increased energy costs; notes the reliefs and support that are currently in place on non-domestic rates, and recognises that policy decisions by the Scottish Government on these matters will be set out in the Budget on 13 January 2026.

4. Business Programme: The Minister for Parliamentary Business and Veterans (Graeme Dey), on behalf of the Parliamentary Bureau, moved S6M-20313—That the Parliament agrees—

(a) the following programme of business—

Tuesday 13 January 2026

2.00 pm Time for Reflection

followed by Parliamentary Bureau Motions

followed by Topical Questions

followed by Ministerial Statement: Scottish Budget 2026-27

followed by Stage 1 Debate: Crofting and Scottish Land Court Bill

followed by Financial Resolution: Crofting and Scottish Land Court Bill

followed by Committee Announcements

followed by Business Motions

followed by Parliamentary Bureau Motions

5.00 pm Decision Time

followed by Members' Business

Wednesday 14 January 2026

2.00 pm Parliamentary Bureau Motions

2.00 pm Portfolio Questions: Deputy First Minister Responsibilities, Economy and Gaelic; Finance and Local Government

followed by Ministerial Statement: A9 Dualling - Programme for 2035 Completion

followed by Stage 1 Debate: Children (Care, Care Experience and Services Planning) (Scotland) Bill

followed by Financial Resolution: Children (Care, Care Experience and Services Planning) (Scotland) Bill

followed by Business Motions

followed by Parliamentary Bureau Motions

5.30 pm Decision Time

followed by Members' Business

Thursday 15 January 2026

11.40 am Parliamentary Bureau Motions

11.40 am General Questions

12.00 pm First Minister's Questions

followed by Members' Business

2.30 pm Parliamentary Bureau Motions

2.30 pm Portfolio Questions: Climate Action and Energy, and Transport

followed by Stage 3 Proceedings: UEFA European Championship (Scotland) Bill

followed by Business Motions

followed by Parliamentary Bureau Motions

4.10 pm Decision Time

Tuesday 20 January 2026

2.00 pm Time for Reflection

followed by Parliamentary Bureau Motions

followed by Topical Questions

followed by Stage 3 Proceedings: Tertiary Education and Training (Funding and Governance) (Scotland) Bill

followed by Committee Announcements

followed by Business Motions

followed by Parliamentary Bureau Motions

9.00 pm Decision Time

followed by Members' Business

Wednesday 21 January 2026

2.00 pm Parliamentary Bureau Motions

2.00 pm Portfolio Questions: Rural Affairs, Land Reform and Islands; Health and Social Care

followed by Finance and Public Administration Committee Debate: Scottish Budget 2026-27

followed by Business Motions

followed by Parliamentary Bureau Motions

5.00 pm Decision Time

followed by Members' Business

Thursday 22 January 2026

11.40 am Parliamentary Bureau Motions

11.40 am General Questions

12.00 pm First Minister's Questions

followed by Members' Business

2.00 pm Parliamentary Bureau Motions

2.00 pm Portfolio Questions: Social Justice and Housing

followed by Stage 1 Debate: Wellbeing and Sustainable Development (Scotland) Bill

followed by Stage 1 Debate: Digital Assets (Scotland) Bill

followed by Business Motions

followed by Parliamentary Bureau Motions

5.00 pm Decision Time

(b) that, for the purposes of Portfolio Questions in the week beginning 12 January 2026, in rule 13.7.3, after the word "except" the words "to the extent to which the Presiding Officer considers that the questions are on the same or similar subject matter or" are inserted.

The motion was agreed to.

5. Stage 1 Timetable: The Minister for Parliamentary Business and Veterans (Graeme Dey), on behalf of the Parliamentary Bureau, moved S6M-20314—That the Parliament agrees that consideration of the Non-surgical Procedures and Functions of Medical Reviewers (Scotland) Bill at stage 1 be completed by 6 February 2026.

The motion was agreed to.

6. Decision Time: The Parliament took decisions on items 2 and 3 as noted above.

7. Scotland's Flood Defences: The Parliament debated S6M-20235 in the name of Craig Hoy—That the Parliament notes proposals for a number of flood defence schemes across Scotland, including in the South Scotland region; considers the impact and pressure caused by climate change on coastal and rural communities; recognises reported public concerns about the design and costs of flood defence projects, and notes the calls for the Scottish Government and local authorities to fully consult with local communities, partners, businesses, organisations and other stakeholders during the appraisal and consenting process.

The meeting closed at 6.14 pm.

David McGill
Clerk of the Parliament
7 January 2026

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

Committee Reports

The following report was published on 6 January 2026—

Delegated Powers and Law Reform Committee, 3rd Report, 2026 (Session 6): Delegated powers in the UEFA European Championship (Scotland) Bill (as amended at Stage 2) (SP Paper 950)

The following reports were published on 7 January 2026—

Education, Children and Young People Committee, 1st Report, 2026 (Session 6): Subordinate Legislation considered by the Education, Children and Young People Committee on 7 January 2026 (SP Paper 948)

Net Zero, Energy and Transport Committee, 1st Report, 2026 (Session 6): Net Zero, Energy and Transport Committee Report on the Legislative Consent Memorandum on the Biodiversity Beyond National Jurisdiction Bill (SP Paper 951)

Net Zero, Energy and Transport Committee, 2nd Report, 2026 (Session 6): Net Zero, Energy and Transport Committee report on the Companies Act 2006 (Scottish public sector companies to be audited by the Auditor General for Scotland) Order 2026 (draft) (SP Paper 952)

Subordinate Legislation

Affirmative Instruments

The following instruments were laid before the Parliament on 7 January 2026 and are subject to the affirmative procedure—

Land and Buildings Transaction Tax (Co-ownership Authorised Contractual Schemes) (Scotland) Regulations 2026 [draft]
laid under section 68(2) of the Land and Buildings Transaction Tax (Scotland) Act 2013

Public Procurement (India Trade Agreement) (Miscellaneous Amendment) (Scotland) Regulations 2026 [draft]
laid under section 122(14) of the Procurement Act 2023

Food Supplements (Magnesium L-threonate monohydrate) (Scotland) Regulations 2026 [draft]
laid under regulation 7(3) of the Nutrition (Amendment etc.) (EU Exit) Regulations 2019

The following affirmative instrument was withdrawn on 7 January 2026—

Animal Health (Fixed Penalty Notices) (Scotland) Regulations 2026 [draft]

Legislative Consent Memorandum

The following memorandum was lodged on 7 January 2026—

Shona Robison, Cabinet Secretary for Finance and Local Government:
Legislative Consent Memorandum on the Finance (No. 2) Bill (UK Parliament
legislation) (LCM-S6-71)

Other Documents

The following documents were laid before the Parliament on 7 January 2026 and are not subject to parliamentary procedure—

Delayed discharges: A symptom of the challenges facing health and social care: a report prepared for the Accounts Commission and Auditor General for Scotland (AGS/2026/1) laid under the Public Finance and Accountability (Scotland) Act 2000

Community health and social care – Performance 2025: a report prepared for the Accounts Commission and Auditor General for Scotland (AGS/2026/2) laid under the Public Finance and Accountability (Scotland) Act 2000

Published by the Scottish Parliamentary Corporate Body

All documents are available on
the Scottish Parliament website at:

www.parliament.scot/documents

For information on the Scottish Parliament contact
Public Information on:

Telephone: 0131 348 5000 or 0800 092 7500

Email: sp.info@parliament.scot

Live chat on parliament.scot

You can write to us in any language or contact us
using the Text Relay service or in British Sign
Language through contactScotland-BSL.

© Parliamentary copyright. Scottish Parliamentary Corporate Body

The Scottish Parliament's copyright policy can be found on the website -
www.parliament.scot or by contacting Public Information.