Cabinet Secretary for Education and Skills Rùnaire a' Chaibineit airson Foghlam agus Sgilean Jenny Gilruth MSP Jenny NicGilleRuaidh BPA



T: 0300 244 4000

E: scottish.ministers@gov.scot

Karen Adam MSP Convener Equalities, Human Rights and Civil Justice Committee

24 November 2025

Dear Convener,

Thank you for the considered and constructive report from the Equalities, Human Rights and Civil Justice Committee on the Children (Withdrawal from Religious Education and Amendment of UNCRC Compatibility Duty) (Scotland) Bill at Stage 1, published on 19 November 2025.

I am pleased that the majority of the Committee supports the general principles of the Bill. Ahead of the plenary debate, scheduled for Tuesday 25 November 2025, I enclose the Scottish Government's response to the main recommendations and comments in the Report.

I also wish to extend my thanks for careful scrutiny and consideration of the Bill at Stage 1 to the Delegated Powers and Law Reform Committee and the Finance and Public Administration Committee. I am copying this letter to their Conveners.

I would also like to thank you for your subsequent letter about the recent UK Supreme Court judgment regarding religious observance and religious education in Northern Ireland. While we continue to consider the judgment in detail, I can provide some initial reflections on how it relates to Scotland.

The Scottish context is fundamentally different from Northern Ireland, both in terms of curriculum content and statutory framework. The provisions outlined in this Bill have been carefully considered to respect parental rights while maintaining a balanced and inclusive approach to religious and moral education.

I also note the concerns raised about potential stigma around withdrawal raised with the Committee by stakeholders, which your letter referenced. It may be helpful to highlight that the Bill does not change the availability of the option of withdrawal, so the proposed changes should not create stigma in themselves.







Nevertheless, while I am not aware of widespread reports of such stigma in Scotland, even a small number of reports would be a cause for concern. I have therefore asked my officials to consider what might be done to support schools, parents and pupils to avoid stigma around this issue, for example as part of the development of updated guidance to accompany the implementation of the proposed changes.

I would be happy to provide a further update to the Committee on this once there has been time to more fully consider the judgment if that would be helpful.

I would be happy to discuss any of the points raised in the Report and in our response, and to provide further detail if that would be helpful to the Committee.

I look forward to continuing to work with the Committee and wider Parliament on the Bill.

Yours sincerely

JENNY GILRUTH







SCOTTISH GOVERNMENT RESPONSE TO STAGE 1 REPORT

This paper provides the Scottish Government's response to the points and recommendations made by the Equalities, Human Rights and Civil Justice Committee in their Stage 1 Report, published on 19 November 2025.

For ease of reference, the Committee's points or recommendations are shown in bold and numbered in line with their report, and this response uses the headings from the Stage 1 report. The Scottish Government's response is given directly underneath each of the relevant paragraphs.







POLICY MEMORANDUM

15. The Committee asks that the Scottish Government reflect on the policy memorandum and consider whether a clearer and more cogent argument could have been made therein for this Bill and in particular for Part 2 of the Bill.

The Scottish Government is clear that Part 1 of the Bill is necessary to address questions which have been raised about the current legislation on religious observance (RO) and religious and moral education (RME) and the Scottish Government's UNCRC obligations, while Part 2 of the Bill is a proportionate and necessary step to ensure that the UNCRC framework operates clearly, coherently and in a way that safeguards both legal certainty and the continuity of essential public services. I look forward to continuing to engage with the Committee and members of Parliament on the necessity of this legislation.

In relation to Part 2 in particular, should the Bill be passed, the Scottish Government also intends to make the changes understandable to children and young people. We are working with Together to develop a child-friendly explainer, which we aim to make available around the time of commencement.

PART 1

CURRENT PRACTICE

42. The Committee recognises that if the number of withdrawals do end up being significantly higher than expected as a result of greater awareness of the right to withdrawal this will have a significant impact on schools.

The Scottish Government has noted the Committee's concerns in this respect, and will continue to engage with local authorities as part of the implementation of any changes. Updated guidance on religious observance (RO) and religious and moral education (RME) to support schools, parents and pupils will accompany the implementation of any changes. As part of the development of this guidance, we are also considering how this might support schools to deliver RO and RME inclusively and to engage with parents regarding the content and delivery of RO and RME, reducing the potential for withdrawal requests.

As noted in the financial memorandum for the Bill, the proposed changes provide the opportunity for a pupil to object to a parental withdrawal request, effectively giving them the possibility of opting back in to RO and/or RME. While this may result in additional demands on schools to process requests in a minority of cases, this could conceivably result in a reduced rate of withdrawal from RO/RME, and in fact, reduce the overall resource expended by schools on the supervision and management of withdrawn pupils. In advance of any changes, work will also be undertaken with schools to identify any implementation support which may be helpful alongside the updated guidance, for example, in relation to professional learning.







- 43. The Committee notes that there is very little information currently on the number of withdrawals. With that in mind, the Committee recommends that the Scottish Government undertakes research to better understand how withdrawal is monitored.
- 44. In addition, the Committee recommends that the Scottish Government undertakes research not just to understand the number of withdrawals, but also what schools put in place for young people who have been withdrawn.
- 45. The Committee urges the Scottish Government to consider how it can best inform itself on how RO is delivered in schools and the numbers requesting withdrawal.

We note the Committee's recommendation that the Scottish Government should undertake further research to gather information regarding current withdrawal rates and existing practice, including how withdrawal is monitored, alternative activities in place for pupils who have been withdrawn, and how RO in particular is delivered.

The Scottish Government is already undertaking further research regarding existing practice, in particular with children and young people, and to inform the development of the guidance which will accompany the implementation of any changes. We will also consider other ways in which the current evidence base in these areas might be supplemented, and what monitoring might be appropriate to support the implementation of any changes.

CONFLATION BETWEEN RO AND RME

- 62. The Committee is of the view that RO and RME should be separated.
- 63. The Committee acknowledges the Cabinet Secretary's reluctance to adopt a different approach in light of some of the stakeholders' responses to the Scottish Government's consultation. However, the Committee found the evidence presented to it for a differentiated approach to be compelling. It was noteworthy that both faith-based and secular organisations argued for removing the option to withdraw from RME from the Bill.
- 64. A majority of the Committee agree that opting out from RME should not be possible for either young people or their parents/guardians. In an ever more fragmented society, RME seems an increasingly important subject and one from which the Committee considers children should not be withdrawing.[Pam Gosal and Tess White dissented from this paragraph]
- 65. A majority of the Committee therefore urges the Scottish Government to reflect further on this approach and bring forward amendments at Stage 2 to provide that withdrawal only applies to RO. [Pam Gosal and Tess White dissented from this paragraph]



We invest in people Silver





We note the majority of the Committee's position that withdrawing from RME should not be possible for pupils or their parents. The Scottish Government also recognises the importance of RME, and it may be helpful to note that the proposed changes in no way diminish the importance of RME in schools.

RME remains a key aspect of school life, and is one of the eight curriculum areas in Scotland's Curriculum for Excellence. As the committee itself recognises, RME helps pupils to learn about and from different religions and worldviews, to explore ethical issues, to grow and develop their own sense of themselves, to be confident in expressing their own beliefs and values, and to develop understanding and empathy towards others. We therefore welcome the significant support for religious and moral education as a curriculum area which was expressed to and by the Committee.

Nevertheless, we would like to emphasise that under current legislation, the right of parents to withdraw their children applies to both RO and RME and is longstanding. Therefore the questions raised in relation to the current legislation and the Scottish Government's UNCRC obligations should be addressed in relation to both of these aspects of school education.

As noted in the Policy Memorandum for the Bill, the Scottish Government considered removing the parental right to withdraw from RME (as has been done for the equivalent curriculum area in Wales), in particular given the benefits of RME as an academic discipline for all pupils, as well as its role in promoting community cohesion.

However, given the range of concerns raised about restricting parental rights in stakeholder engagement and consultation responses, it was concluded that there was not sufficient support for such a change at this time.

In light of the strong views expressed to the Committee and the recommendation of the majority of Committee that the parental right to withdraw from RME be removed, we will give careful consideration to this recommendation in advance of Stage 2.







POTENTIAL FOR CONFLICT

- 79. The Committee recognises that there is potential for conflict under this Bill. The Committee recognises too that the intention of the Bill is to increase rights for children, but urges the Scottish Government to give further consideration to unintended consequences such as the possibility of increased conflict between parents and children in its response to the Committee's Stage 1 report.
- 80. Should this legislation pass, the Committee would encourage the Scottish Government to monitor the impacts of this legislation and would welcome updates on the impact of this legislation in terms of any potential familial conflict as well the impact on schools.
- 81. Again, in the event that this legislation passes, the Committee urges the Scottish Government to give careful consideration to what resources schools will need to be able to give effect to this Bill. From the evidence the Committee received, in spite of the Cabinet Secretary's assurances to the contrary, there would appear to be a possibility that increased awareness of the right to withdraw and changing demographics could result in increased levels of withdrawal and schools need to be resourced to respond to this challenge.

We note the Committee's concerns regarding the potential for conflict between parents and children under the proposed changes in Part 1 of this Bill.

It is also important to recognise, as noted by some of the Committee witnesses, that the potential for disagreement between school, parent and pupil already exists under the current legislation, but with no legal requirement to consider the child's views.

Additionally, schools and teachers are experienced in having complex and sensitive discussions with parents and pupils, and to provide further support, statutory guidance on the withdrawal process would also accompany the implementation of any changes.

The proposed changes create a legal right for children and young people to object to their withdrawal. These changes would guarantee the role of the child in the process and respect for their rights under UNCRC articles 12 (the right to be heard), 14 (the right to freedom of thought, conscience and religion) and 29 (the purposes of education), and ensure their right to participate in RO and RME where they object to being withdrawn.

However, the Bill also includes a requirement to seek discussion between school, parent and pupil in the event of a pupil objecting to their withdrawal. This approach aims to reduce the risk of conflict by providing an opportunity for all views to be heard with the aim of reaching mutual agreement.

By giving legal protection to the consideration of children and young people's views in discussions about withdrawal, but requiring that a discussion of any objection is sought between school, parent and pupil, these changes uphold children's rights, while recognising the rights and responsibilities of parents to provide direction and guidance to their children in line with the child's evolving capacity.







RIGHT FOR A CHILD TO INDEPENDENTLY OPT OUT OF RO AND RME

- 97. The Committee notes the Cabinet Secretary's wish to "chart a middle ground". The Committee recognises, however, that this means failing to give full effect to the Concluding Observations made by the UN Committee on the Rights of the Child.
- 98. A majority of those who expressed a view on this issue to the Committee (as noted at paragraph 86) supported amending the Bill to provide children with an independent right to withdraw from RO.
- 99. One member [Maggie Chapman] found this evidence compelling and contended that a child's right to a view should not only apply when it is responding to a decision taken by their parents. For that member, it does not make sense that a child can choose to opt in to RO but not opt out.
- 100. The Committee notes, however, that the responses to the Scottish Government's consultation were not as definitive in their support for an independent right to withdraw from RO, prompting the Cabinet Secretary's decision to "chart a middle ground".
- 101. A majority of members [Karen Adam, Rhoda Grant, Paul McLennan and Marie McNair] consider that it would be more appropriate at this juncture to progress with the right for children to object to their parents withdrawal of them for RO/RME alone. However, the Committee invites the Cabinet Secretary to give further consideration to providing children with an independent right to withdrawal in future legislation.

We welcome the majority of the Committee's view that pupils should have the opportunity to express their views when their parent's withdraw them from RO/RME, but that an independent right to opt out of RO for pupils would not be appropriate at this time.

The changes in Part 1 aim to balance supporting alignment with the UNCRC alongside parental rights, stakeholder views, and the practicality of implementing the changes for schools.

As the Committee notes in the Stage 1 report, some stakeholders feel that the proposed changes in Part 1 are not necessary or go too far in amending the current law, while others want to go further. This aligns with the responses to the Scottish Government consultation, and there remains no clear consensus on this issue from stakeholders and the wider public.

However, the Scottish Government also acknowledges the majority of views expressed to the Committee in favour of an independent right to withdraw from RO for pupils.

Therefore, while the Scottish Government intends to proceed with our proposed 'middle ground' approach, we will continue to listen to the full range of views on this issue both during the Parliamentary passage of the Bill and in the longer term.







CHILD'S CAPACITY TO FORM A VIEW

- 112. The Committee notes that children do not all develop in the same way and the Scottish Government needs to take this into account. A majority of members [Karen Adam, Maggie Chapman, Rhoda Grant, Paul McLennan and Marie McNair] agree with the position taken by the Scottish Government in the Bill not specify an age in the Bill.
- 113. The Committee recognises that there will be challenges to teachers in making these decisions, but understands the Cabinet Secretary's point that these are the kind of judgements they are making all the time. Nonetheless, the Committee believes that if teachers are to be making decisions on capacity they must receive support and training. The Committee notes the Cabinet Secretary's commitment to provide guidance to support teachers.
- 114. A minority of members [Pam Gosal and Tess White] wished to highlight that because children do not all develop in the same way it makes it challenging to determine when a child is capable of forming a view. Allowing teachers to make this choice on this issue could lead to a lot of inconsistency and the emotional impact on children, of a very young age, should be recognised. Moreover, it should be recognised that this approach adds yet more complexity to what is already a complex legislative landscape in terms children's capacity in Scotland.

We welcome the majority of the Committee's view that the Bill should not specify an age threshold for when a pupil's views are considered in discussions about withdrawal from RO and RME.

The proposed changes will mean that the parental right to withdraw their child from RO/RME is balanced with the pupil's views depending on the pupil's capacity as judged by the operator (education authority or the manager of a grant-aided school), rather than being based on a specific age being reached. Schools and teachers are experienced in having complex and sensitive discussions with parents and pupils and make decisions regarding pupils' capacity regularly. However, notably the Bill includes the presumption that a pupil is capable of forming a view unless there is evidence to the contrary. This ensures stronger alignment with the UNCRC, as well as with recent precedents for this in other legislation.

We also note the Committee's view on the need for support and training for teachers to make decisions involving the decision making capacity of pupils. Statutory guidance on the updated RO and RME withdrawal process would accompany the implementation of the proposed changes in the Bill and we will give further consideration to what would be appropriate in terms of additional support and/or training or teachers.

The guidance would particularly include further detail on how schools might reach a judgement regarding whether or not a pupil is capable of forming a view. Officials will particularly engage with schools, parents and pupils, as well as representatives from faith and belief organisations, on the development of the guidance.







COMPATIBILITY WITH UNCRC

- 122. The Committee notes that the effect of drafting the Bill as an amendment to the 1980 Act is to remove it from the scope of the UNCRC Act
- 123. While noting the Scottish Government's arguments for its approach the a majority of the Committee is disappointed that, at the first opportunity, the Scottish Government has intentionally removed the provisions in this Bill from the scope of the UNCRC Act.[Pam Gosal and Tess White dissented from this paragraph]
- 124. The Committee also notes that stakeholders have recommended that the Bill be amended so that it is stand-alone Scottish legislation within the scope of the UNCRC Act.
- 125. It does not, however, seem likely to the Committee that the Bill could be easily amended so significantly at Stage 2.
- 126. A majority of the Committee recognises that it would have evidently been preferable if the Bill had been drafted in such a way as to bring its provisions within the scope of the UNCRC Act. Therefore, the Committee considers that the benefits accruing from this Bill may not be so significant as to outweigh the negatives that are precipitated by drafting the Bill in this way. [Pam Gosal and Tess White dissented from this paragraph]

We note the Committee's consideration of the drafting approach taken to Part 1 in relation to the compatibility duty in the UNCRC (Incorporation) (Scotland) Act 2024.

It is important to note that Part 1 does not remove any legislation from the scope of the UNCRC Act compatibility duty. Our decision to make the proposed changes by amending the 1980 Act means that the changes will be outwith the scope of the compatibility duty only because the existing provision in the 1980 Act is already outwith the scope of the compatibility duty. The changes themselves also strengthen alignment with the UNCRC in its international form, and represent a clear improvement in ensuring consideration of children and young people's views in this context.

The legislation on RO and RME sits within the wider framework of the Education (Scotland) Act 1980, but the specific change in the Bill relates to only one particular aspect of one section of the Act (section 9) rather than making more widespread changes.

The 1980 Act is a major longstanding piece of legislation which provides much of the fundamental framework of our school education system, and its many provisions are interwoven in a range of complex ways. It would therefore be difficult to restate one part of one section alone in a new Act without taking that provision out of its context and causing potential issues of interpretation. It would not be proportionate to move multiple sections of the 1980 Act in such a way, particularly given the targeted and technical nature of the proposed changes.

If we were to seek to re-enact particular aspects of the 1980 Act in an Act of the Scottish Parliament, we risk creating fragmented and incoherent legislation.







Where the balancing of different factors has led the Scottish Government to conclude that it is appropriate to do so, such as in the recent Education (Scotland) Act 2025, we have made these provisions in standalone Acts of the Scottish Parliament. The proposal for Scotland's first ever Children's Rights Scheme, laid before Parliament on 20 November, also sets out more detail on our longer-term plan in relation to this issue more widely.

PART 2

146. The Committee recognises that there are very strong concerns about Part 2 of the Bill. There appear to be three primary concerns about Part 2:

- the rationale for it,
- the precedent it sets,
- whether the Bill is an appropriate vehicle for these provisions.

148. The Committee is concerned too about the precedent that this approach sets in terms of establishing carve outs from legislation.

We note the Committee's concerns about Part 2 in relation to its rationale, the potential for it to set a precedent for future legislation, and whether the Bill is the appropriate vehicle for these changes. We respond to each of these in turn:

Rationale for Part 2:

The Scottish Government considers this to be a necessary and proportionate safeguard to ensure that the UNCRC Act operates reliably as case law develops. A core strength of the Act is that courts can determine compatibility in individual cases. That means the understanding of UNCRC requirements and their interaction with other legislation will continue to evolve, and legislation that is considered compatible now may not remain so as new judgments evolve our understanding of rights under the UNCRC, such as privacy, access to services, or access to information, over time.

Public authorities could therefore be placed in a position where statutory duties are considered to conflict and essential services could be disrupted as a result. The exemption prevents this by ensuring accountability sits with the Scottish Government and Parliament where the issue stems from the legislation itself. It provides space to consider whether legislative change is required while avoiding risk to the continuity of essential services.

While no incompatibility has been identified at present, we cannot predict every development in case law. Waiting until an incompatibility emerges would be too late, as a future judgment could require public authorities to pause essential services before Parliament has time to act. The risk to continuity of services is material, and one the Scottish Government is not willing to take. Introducing the safeguard now ensures that, if an incompatibility were to arise in future, accountability sits at the right level and services can continue without disruption.

This approach reflects the clear view shared by stakeholders including Together, UNICEF UK, the Children's Commissioner, and children and young people themselves: where incompatibility stems from legislation, the focus should be on amending that legislation rather than placing public authorities in an impossible position.







The potential for Part 2 to set a precedent for future legislation:

We note the Committee's concerns about the precedent set by including an exemption of this kind. However, this approach is not new. The incorporation model of the UNCRC Act is largely based on the Human Rights Act 1998, which has contained a similar safeguard for more than 25 years. It is a well-established mechanism designed to ensure the system works clearly and fairly for rights-holders and decision-makers.

Far from setting a new precedent, Part 2 applies this established approach in a narrower and more targeted way. The existing duty on public authorities to interpret legislation compatibly with the UNCRC Act wherever possible continues to apply. The exemption only operates where it is impossible for a public authority to interpret legislation compatibly.

The Committee also asked about the implications for the forthcoming Human Rights Bill. As previously stated, the Government intends to introduce that Bill in the next parliamentary session, subject to the outcome of the 2026 election. The discussion paper published in July includes proposals for a similar safeguard, reflecting the rationale that underpins Part 2 of this Bill.

Whether the Bill is the appropriate vehicle for this change:

While Parts 1 and 2 address different issues, both seek to provide improved clarity and consistency in how children's rights are respected in practice. As the Committee's report makes clear, key stakeholders told the Committee they understood why these matters sit together.

The Government's intention had been to introduce this change during the Reconsideration Stage of the UNCRC Bill, but the Standing Orders on admissibility meant that was not possible. The change was then planned for inclusion in the Human Rights Bill, which was originally intended to be introduced this session but will now be introduced in the next parliamentary session, subject to the outcome of the next Scottish Parliament election. Given the clear rationale for the safeguard and the risks that could otherwise materialise for essential services, the Government considers it necessary to act now.

This Bill is therefore the first suitable vehicle to progress a targeted and proportionate amendment that strengthens the UNCRC Act framework.

147. It is unclear to the Committee why Part 2 is so essential at this juncture given that a scoping exercise has not been undertaken to inform the decision to bring forward these provisions. The Committee notes that Together, the SHRC and the Children's Commissioner have all offered their support for the Bill even if that support is caveated. The Committee notes that the Children's Commissioner has proposed mitigations.

We note the Committee's concerns that a scoping exercise has not been carried out. A mapping exercise could not predict all future developments in the interpretation of children's rights or identify every circumstance where incompatibility may arise. Since case law evolves over time, a scoping exercise would not provide meaningful assurance or avoid the risks the Committee has highlighted.







The Government already has ongoing processes, including through implementation of the UNCRC Act, to identify areas where policy or legislation may need strengthening. However, the purpose of Part 2 is to future-proof the system against unforeseen situations, for example where legislation comes into tension with new judicial interpretations. In those circumstances, without this safeguard, public authorities could be left with conflicting duties, and essential services could be put at risk.

We also note the Committee's reflections on stakeholder support, including caveated support from Together, the Children's Commissioner, and the SHRC. We have listened carefully to calls for transparency and strengthened safeguards.

We have now strengthened the UNCRC Act framework to provide greater transparency. The proposal for the Children's Rights Scheme, which was laid before Parliament on 20 November, sets out a clear process in which the Scottish Government will seek information from public authorities annually about any legislation that in their view may be incompatible, or any instance where they expect to rely on the exemption. In addition, statutory guidance will be updated to ask public authorities to notify both the Scottish Government and the Children's Commissioner if they intend to rely on the exemption.

We do not consider that any statutory reporting duties would be necessary or effective. Such duties would be difficult to enforce, could create uncertainty about when reporting is required, and risk inhibiting open discussion within public authorities about possible incompatibilities. We are also mindful of the principles set out in the Verity House Agreement, particularly the importance of ensuring that any reporting requirements placed on local government are proportionate.

The UNCRC Act already provides strong remedies, including incompatibility and strike-down declarators, ensuring that incompatibilities can be addressed transparently and at the appropriate constitutional level.

We also note the Commissioner's wider proposals to amend the incompatibility declarator process. While we fully recognise the Commissioner's commitment to strengthening children's rights, we do not consider that these proposals would necessarily have that effect. This is because they raise significant issues of legal certainty and constitutional balance, and would depart from both the incorporation models established by the UNCRC Act and the Human Rights Act. We would contend that this Bill is not the appropriate vehicle for broader reform, however through our ongoing dialogue with the Children's Commissioner, we will discuss these suggestions further.

149. Should this legislation be passed the Committee asks that the Scottish Government ensure Parliament is kept updated about the operation of this provision and how it may be used.

We note the Committee's request for Parliament to be kept informed about the operation of the exemption. The Scottish Government is happy to give that assurance. If the Bill is passed, and once the provision has been commenced and had time to bed in, we will provide Parliament with an update on its operation.







GENERAL PRINCIPLES

- 150. At Stage 1, there is a requirement for the lead committee to consider and report on the general principles of the Bill. The 'general principles' of the Bill are generally understood to refer to the main purposes of the Bill rather than its finer details.
- 151. Very serious concerns have been presented to this Committee about both Parts 1 and 2 of the Bill.
- 152. The Committee supports the premise of the Bill to improve rights for young people, however, it is debatable as to the benefits that would accrue from passing this legislation.[Pam Gosal and Tess White dissented from this paragraph]
- 153. At the same time the Committee notes that further to their appearances before the Committee, the SHRC, the Humanist Society Scotland and Together have all stressed their support for the basic premise of the Bill despite their serious concerns about the Bill.
- 154. That support is, however, still predicated on very significant amendments being made to the Bill.
- 155. Despite these concerns a majority of the Committee [Karen Adam, Maggie Chapman, Paul McLennan and Marie McNair] supports the general principles of the Bill, recognising that substantial amendments will be required.
- 156. Given the concerns expressed about the Bill, however, one member of the Committee [Rhoda Grant] was not a position to make a recommendation on the general principles of the Bill and instead invites the Parliament to give careful consideration to the evidence the Committee has taken as it comes to weigh up the merits of the legislation at Stage 1.
- 157. A minority of members [Pam Gosal and Tess White] do not support the general principles of this Bill. They have significant concern about both parts 1 and 2 of the Bill. They are concerned about the conflict the Bill puts on rights of parents and the views of children; the impact on families; the impact on teachers; the reality that children develop at such different rates and the concerns raised by stakeholders. They do not necessarily believe part 2 fits within this Bill either.

We welcome the majority of the Committee's support for the general principles of the Bill, which mirrors the general consensus from stakeholders that the Bill should proceed. We note the recommendations regarding how the Bill might be amended, and will engage further with members regarding where amendments might be desirable in order to improve the Bill.

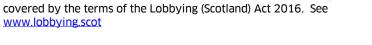
Their scrutiny of the Bill has provided important opportunities to explore the potential implications of the Bill in more detail, and the Scottish Government is grateful for their valuable contributions to discussions around the Bill.







The Scottish Government also notes the significant concerns highlighted by the Committee and others, and we will continue to reflect carefully on all of the points made by the Committee and will of course consider any further views raised throughout the progress of the Bill.









www.lobbying.scot

Scottish Ministers, special advisers and the Permanent Secretary are