

Revenue Scotland and Tax Powers Bill

Marshalled List of Amendments selected for Stage 3

The Bill will be considered in the following order—

Sections 1 to 225
Long Title

Schedules 1 to 5

Amendments marked * are new (including manuscript amendments) or have been altered.

Section 8

John Swinney

1 In section 8, page 3, line 36, at end insert—

<(3A) The Scottish Ministers must lay before the Scottish Parliament a copy of guidance published under subsection (3).>

John Swinney

2 In section 8, page 4, line 1, leave out <Subsection (3) does> and insert <Subsections (3) and (3A) do>

After section 37

John Swinney

3 After section 37, insert—

<Procedural steps where petition remitted

- (1) This section applies where the Court of Session remits a petition for judicial review under section 37(2).
- (2) It is for the Upper Tribunal to determine—
 - (a) whether the petition has been made timeously, and
 - (b) whether to grant permission for the petition to proceed under section 27B of the Court of Session Act 1988 (“the 1988 Act”) (requirement for permission).
- (3) Accordingly—
 - (a) the Upper Tribunal has the same powers in relation to the petition as the Court of Session would have had in relation to it under sections 27A to 27C of the 1988 Act,
 - (b) sections 27C and 27D of that Act apply in relation to a decision of the Upper Tribunal under section 27B(1) of that Act as they apply in relation to such a decision of the Court of Session.

- (4) The references in section 27C(3) and (4) of the 1988 Act (oral hearings where permission refused) to a different Lord Ordinary from the one who refused or granted permission are to be read as references to different members of the Tribunal from those of whom it was composed when it refused or granted permission.>

Section 41

John Swinney

- 4 In section 41, page 16, line 14, after <place> insert <in Scotland>

John Swinney

- 5 In section 41, page 16, line 16, after <where> insert <in Scotland>

Section 46

John Swinney

- 6 In section 46, page 18, line 38, at end insert—
<() Before making regulations under subsection (3), the Scottish Ministers must consult—
(a) the President of the Scottish Tribunals, and
(b) such other persons as they consider appropriate.>

Section 59

John Swinney

- 7 In section 59, page 24, line 9, after <out> insert <by a person>

Section 63

John Swinney

- 8 In section 63, page 26, line 6, leave out <written>

John Swinney

- 9 In section 63, page 26, line 16, leave out <written>

John Swinney

- 10 In section 63, page 26, line 18, leave out <written>

Section 64

John Swinney

- 11 In section 64, page 26, line 23, leave out <written>

Section 69

John Swinney

- 12 In section 69, page 28, line 26, leave out <in writing>

John Swinney

- 13 In section 69, page 28, line 32, leave out <in writing>

Section 74

John Swinney

- 14 In section 74, page 31, line 23, leave out subsection (2)

Section 75

John Swinney

- 15 In section 75, page 31, line 35, leave out <in writing>

Section 78

John Swinney

- 16 In section 78, page 33, line 10, leave out <in writing>

John Swinney

- 17 In section 78, page 33, line 17, leave out from <at> to end of line 18 and insert <immediately on receipt of notice of the amendment.>

Section 84

John Swinney

- 18 In section 84, page 34, line 32, leave out <in writing>

Section 89

John Swinney

- 19 In section 89, page 37, line 1, leave out <further> and insert <additional>

Section 96

John Swinney

- 20 In section 96, page 39, line 1, leave out <further> and insert <additional>

John Swinney

- 21 In section 96, page 39, line 9, leave out <further> and insert <additional>

Section 115

John Swinney

- 22 In section 115, page 48, line 10, leave out <in writing>

Section 116

John Swinney

- 23 In section 116, page 48, line 21, leave out <in writing>

Section 119

John Swinney

- 24 In section 119, page 49, line 33, leave out <in writing>

Section 122

John Swinney

- 25 In section 122, page 51, line 38, leave out <in writing>

Section 125

John Swinney

- 26 In section 125, page 53, line 12, leave out <in writing>

Section 127

John Swinney

- 27 In section 127, page 53, line 33, leave out <4> and insert <3>

Section 135A

John Swinney

- 28 In section 135A, page 58, line 19, at end insert—
- <(5A) The officer or a person authorised by the officer may take samples of material on the premises.
 - (5B) The power to take samples mentioned in subsection (5A) includes power—
 - (a) to carry out experimental borings or other works on the premises, and
 - (b) to install, keep or maintain monitoring and other apparatus there.
 - (5C) Any sample taken under subsections (5A) and (5B) is to be disposed of in such manner as Revenue Scotland may determine.>

Section 140

John Swinney

- 29 Leave out section 140

Section 143

John Swinney

- 30 In section 143, page 62, line 27, leave out <Section 149 and>

Section 144

John Swinney

- 31 In section 144, page 63, line 29, leave out <subsection (6)(b)(i)> and insert <this section>

Section 145

John Swinney

- 32 In section 145, page 64, line 6, leave out <in writing>

John Swinney

- 33 In section 145, page 64, line 16, leave out <in writing>

Section 146

John Swinney

- 34 In section 146, page 64, line 28, leave out <in writing>

Section 147

John Swinney

- 35 In section 147, page 65, line 4, leave out <informed> and insert <notified>

John Swinney

- 36 In section 147, page 65, line 4, leave out <in writing>

Section 150B

John Swinney

- 37 In section 150B, page 66, line 33, leave out <decide> and insert <decides>

John Swinney

- 38 In section 150B, page 66, line 34, leave out <give> and insert <gives>

Section 151

John Swinney

- 39 In section 151, page 69, line 13, column 4, leave out <(a) – (g)> and insert <(a), (d) and (f)>

John Swinney

- 40 In section 151, page 69, line 13, column 4, after <The> insert <date falling 30 days after the>

John Swinney

- 41 In section 151, page 69, line 14, column 4, at end insert—

<(b), (c), (e) and (g) The date by which the amount must be paid.>

John Swinney

- 53 In section 157, page 74, line 12, leave out <section 151> and insert <sections 151 to 151E>

Section 158

John Swinney

- 54 In section 158, page 74, line 23, leave out <section 150 or 151> and insert <this Chapter>

John Swinney

- 55 In section 158, page 74, line 29, leave out <section 150 or 151> and insert <this Chapter>

John Swinney

- 56 In section 158, page 74, line 31, leave out <section 150 or 151> and insert <this Chapter>

John Swinney

- 57 In section 158, page 74, line 34, leave out <section 150> and insert <sections 150 to 150H>

John Swinney

- 58 In section 158, page 75, line 4, leave out <section 151> and insert <sections 151 to 151E>

Section 159

John Swinney

- 59 In section 159, page 75, line 16, leave out <section 150 or 151> and insert <this Chapter>

John Swinney

- 60 In section 159, page 75, line 23, leave out <section 150> and insert <failure to make a return>

John Swinney

- 61 In section 159, page 75, line 28, leave out <section 151> and insert <failure to pay tax>

Section 161

John Swinney

- 62 In section 161, page 77, line 25, leave out <in writing>

Section 164

John Swinney

- 63 In section 164, page 80, line 28, leave out <section 160, 162 or 163> and insert <this Chapter>

Section 165

John Swinney

- 64 In section 165, page 81, line 4, leave out <section 160, 162 or 163> and insert <this Chapter>

Section 166

John Swinney

- 65 In section 166, page 81, line 29, leave out <section 160, 162 or 163> and insert <this Chapter>

John Swinney

- 66 In section 166, page 81, line 34, leave out <section 160, 162 or 163> and insert <this Chapter>

John Swinney

- 67 In section 166, page 81, line 36, leave out <section 160, 162 or 163> and insert <this Chapter>

Section 171

John Swinney

- 68 In section 171, page 84, line 3, leave out <in writing>

Section 172

John Swinney

- 69 In section 172, page 84, line 12, leave out <informed> and insert <notified>

John Swinney

- 70 In section 172, page 84, line 16, leave out <informed> and insert <notified>

Section 181B

John Swinney

- 71 In section 181B, page 88, line 31, after <P> insert <(other than a penalty under Chapter 2)>

John Swinney

- 72 In section 181B, page 88, line 33, leave out subsection (2)

Section 193

John Swinney

- 73 In section 193, page 95, line 22, leave out <in writing>

Section 195

John Swinney

- 74 In section 195, page 96, line 12, leave out <Section 149 and>

Section 198

John Swinney

- 75 In section 198, page 97, line 1, at end insert—

<() a decision in relation to the registration of any person in relation to any taxable activity,>

Section 200

John Swinney

- 76 In section 200, page 98, leave out line 23

Section 201

John Swinney

- 77 In section 201, page 99, line 7, leave out <in writing>

Section 207

John Swinney

- 78 In section 207, page 101, leave out line 15

Section 208

John Swinney

- 79 In section 208, page 102, line 4, leave out <in writing>

Section 210

John Swinney

- 80 In section 210, page 102, line 36, at end insert—
<() Subsection (1) is subject to sections 71C(1) and 176(1) and to paragraph 5C(1) of
schedule 3.>

Section 211

John Swinney

- 81 In section 211, page 103, line 18, leave out <in writing>

Section 212

John Swinney

- 82 In section 212, page 103, line 40, leave out <in writing>

Section 213

John Swinney

- 83 In section 213, page 104, line 36, leave out <in writing>

Section 215

John Swinney

- 84 In section 215, page 105, leave out line 34

Before section 216

John Swinney

85 Before section 216, insert—

<Communications from taxpayers to Revenue Scotland

Communications from taxpayers to Revenue Scotland

- (1) Any notice, application or other thing that a person is required or permitted by provision made in or under this Act to give to Revenue Scotland must comply with the requirements set out in subsection (2).
- (2) The requirements are that the thing—
 - (a) must be in the form specified by Revenue Scotland,
 - (b) must contain the information specified by Revenue Scotland, and
 - (c) must be given in the manner specified by Revenue Scotland.
- (3) Subsections (1) and (2) are subject to any different provision made in or under this Act.>

Section 218

John Swinney

86 In section 218, page 107, line 12, leave out <and regulations>

John Swinney

87 In section 218, page 107, line 12, leave out <the following provisions> and insert <section 219(1)>

John Swinney

88 In section 218, page 107, leave out line 15

Schedule 2

John Swinney

89 In schedule 2, page 112, line 31, leave out from <qualifying> to end of line 4 on page 113 and insert <the person—

- () has the qualifications, experience and training in relation to tax law and practice that the Scottish Ministers consider appropriate, and
- () meets the criteria in either sub-paragraph (2) or (3).
- (2) A person meets the criteria in this sub-paragraph if the person is practising, and has practised for a period of not less than 10 years, as a solicitor or advocate in Scotland.
- (3) The person meets the criteria in this sub-paragraph if the person falls within a description specified by the Scottish Ministers by regulations.>

John Swinney

90 In schedule 2, page 114, line 15, after <paragraph> insert <1(3) or>

John Swinney

- 91 In schedule 2, page 115, line 20, after <paragraph> insert <1(2),>

John Swinney

- 92 In schedule 2, page 120, line 36, at end insert—
<() Rules under sub-paragraph (1) are to be published in such manner as the Scottish Ministers may determine.>

Schedule 3

John Swinney

- 93 In schedule 3, page 124, line 26, leave out <in writing>

John Swinney

- 94 In schedule 3, page 126, line 4, leave out <in writing>

John Swinney

- 95 In schedule 3, page 126, line 13, leave out <in writing>

John Swinney

- 96 In schedule 3, page 128, leave out line 5

John Swinney

- 97 In schedule 3, page 128, line 7, leave out <Revenue Scotland> and insert <the tribunal>

Schedule 4

John Swinney

- 98 In schedule 4, page 128, line 20, at end insert—

<*Debtors (Scotland) Act 1987*

(1) The Debtors (Scotland) Act 1987 (c.18) is amended as follows.

(2) In section 1 (time to pay directions)—

(a) in subsection (5), after paragraph (d) insert—

“(da) in an action by or on behalf of Revenue Scotland for payment of any sum recoverable under or by virtue of the Revenue Scotland and Tax Powers Act 2014 (asp 00) or any other enactment in respect of a devolved tax, under a contract settlement or under a settlement agreement,”

(b) after subsection (8A) insert—

“(8B) In paragraph (da) of subsection (5)—

“contract settlement” means any agreement made in connection with any person’s liability to make a payment to Revenue Scotland under or by virtue of the Revenue Scotland and Tax Powers Act 2014 (asp 00) or any other enactment in respect of a devolved tax,

“devolved tax” has the meaning given by section 80A(4) of the Scotland Act 2012 (c. 46),

“settlement agreement” has the meaning given by section 211(1) of the Revenue Scotland and Tax Powers Act 2014 (asp 00).”.

(3) In section 5 (time to pay orders)—

(a) in subsection (4), after paragraph (d) insert—

“(da) in relation to a debt including any sum recoverable by or on behalf of Revenue Scotland under or by virtue of the Revenue Scotland and Tax Powers Act 2014 (asp 00) or any other enactment in respect of a devolved tax, under a contract settlement or under a settlement agreement,”,

(b) after subsection (8A) insert—

“(8B) In paragraph (da) of subsection (4)—

“contract settlement” means any agreement made in connection with any person’s liability to make a payment to Revenue Scotland under or by virtue of the Revenue Scotland and Tax Powers Act 2014 (asp 00) or any other enactment in respect of a devolved tax,

“devolved tax” has the meaning given by section 80A(4) of the Scotland Act 2012 (c. 46),

“settlement agreement” has the meaning given by section 211(1) of the Revenue Scotland and Tax Powers Act 2014 (asp 00).”.

(4) In section 106 (interpretation), in the definition of “summary warrant”, after paragraph (e) insert—

“(f) section 190 of the Revenue Scotland and Tax Powers Act 2014 (asp 00).”.>

John Swinney

99 In schedule 4, page 128, line 28, leave out <that Act> and insert <the Revenue Scotland and Tax Powers Act 2014 (asp 00)>

John Swinney

100 In schedule 4, page 128, line 37, leave out <that Act> and insert <the Revenue Scotland and Tax Powers Act 2014 (asp 00)>

John Swinney

101 In schedule 4, page 129, line 32, after <Act> insert <2014>

John Swinney

102 In schedule 4, page 130, line 2, after <Act> insert <2014>

John Swinney

103 In schedule 4, page 130, line 5, after <Act> insert <2014>

John Swinney

104 In schedule 4, page 130, line 6, after <payable)> insert<—

() in subsection (2)(b), after “Authority” insert “under section 98 of the Revenue Scotland and Tax Powers Act 2014 (asp 00)”, and

()>

John Swinney

105 In schedule 4, page 130, line 9, after <Act> insert <2014>

John Swinney

106 In schedule 4, page 130, line 14, at end insert—

<() After section 37 insert—

“37A Communications from taxpayers to the Tax Authority

- (1) Any notice, application or other thing that a person is required or permitted by provision made in or under this Act to give to the Tax Authority must comply with the requirements set out in subsection (2).
- (2) The requirements are that the thing—
 - (a) must be in the form specified by the Tax Authority,
 - (b) must contain the information specified by the Tax Authority, and
 - (c) must be given in the manner specified by the Tax Authority.
- (3) Subsections (1) and (2) are subject to any different provision made in or under this Act.”.>

John Swinney

107 In schedule 4, page 130, line 14, at end insert—

<() In section 41(2) (application to defer payment in case of contingent or uncertain consideration), subsection (2) is repealed.>

John Swinney

108 In schedule 4, page 130, line 25, at end insert—

<() In section 63(2)(a) (meaning of “effective date” of transaction), for “settlement” substitute “completion”.>

John Swinney

109 In schedule 4, page 130, line 38, at end insert—

<() In schedule 10 (group relief)—

(a) in paragraph 1(2), after “withdrawn” insert—

“Part 3A provides for recovery of tax where relief is withdrawn,”,

(b) after paragraph 42 insert—

“PART 3A

RECOVERY OF RELIEF

Recovery of relief

42A This Part applies where—

- (a) relief under this schedule is withdrawn or partially withdrawn and tax is chargeable,
 - (b) the amount so chargeable has been finally determined, and
 - (c) the whole or part of the amount so chargeable is unpaid 6 months after the date on which it became payable.
- 42B The following persons may, by notice under paragraph 42E, be required to pay the unpaid tax—
- (a) the seller,
 - (b) any company that at any relevant time was a member of the same group as the buyer and was above it in the group structure,
 - (c) any person who at any relevant time was a controlling director of the buyer or a company having control of the buyer.
- 42C For the purposes of paragraph 42B(b)—
- (a) a “relevant time” means any time between the effective date of the transaction which was exempt from charge by virtue of this schedule and the buyer ceasing to be a member of the same group as the seller, and
 - (b) a company (“company A”) is “above” another company (“company B”) in a group structure if company B, or another company that is above company B in the group structure, is a 75% subsidiary of company A.
- 42D In paragraph 42B(c)—
- “director”, in relation to a company, has the meaning given by section 67(1) of the Income Tax (Earnings and Pensions) Act 2003 (c.1) (read with subsection (2) of that section) and includes a person falling within section 452(1) of the Corporation Tax Act 2010 (c.4),
- “controlling director”, in relation to a company, means a director of the company who has control of it (construing control in accordance with sections 450 and 451 of the Corporation Tax Act 2010 (c.4)).

Recovery of relief: supplementary

- 42E The Tax Authority may give notice to a person within paragraph 42B requiring that person within 30 days of receipt of the notice to pay the amount that remains unpaid.
- 42F Any such notice must be given before the end of the period of 3 years beginning with the date of the final determination mentioned in paragraph 42A(b).
- 42G The notice must state the amount required to be paid by the person to whom the notice is given.
- 42H The notice has effect—
- (a) for the purposes of the recovery from that person of the amount required to be paid and of interest on that amount, and
 - (b) for the purpose of appeals,
- as if it were a notice of a Revenue Scotland assessment and that amount were an amount of tax due from that person.

- 42I A person who has paid an amount in pursuance of a notice under paragraph 42E may recover that amount from the buyer.
- 42J A payment in pursuance of a notice under paragraph 42E is not allowed as a deduction in computing any income, profits or losses for any tax purpose.
- 42K In paragraph 42H, “Revenue Scotland assessment” has the same meaning as in section 91 of the Revenue Scotland and Tax Powers Act 2014 (asp 00).”.

() In schedule 11 (reconstruction relief and acquisition relief)—

(a) in paragraph 1(2), after “withdrawn” insert—

“Part 4A provides for recovery of tax where relief is withdrawn,”

(b) in paragraph 5, for “(c) and (d)” substitute “(b) and (c)”,

(c) in paragraph 9(a), for second “person” substitute “persons”,

(d) after paragraph 35 insert—

“PART 4A

RECOVERY OF RELIEF

Recovery of relief

35A This Part applies where—

- (a) relief under Part 2 or Part 3 of this schedule is withdrawn or partially withdrawn,
- (b) the amount of tax chargeable has been finally determined, and
- (c) the whole or part of the amount so chargeable is unpaid 6 months after the date on which it became payable.

35B The following persons may, by notice under paragraph 35E, be required to pay the unpaid tax—

- (a) any company that at any relevant time was a member of the same group as the acquiring company and was above it in the group structure,
- (b) any person who at any relevant time was a controlling director of the acquiring company or a company having control of the acquiring company.

35C For the purposes of paragraph 35B—

- (a) “relevant time” means any time between the effective date of the relevant transaction and the change of control by virtue of which tax is chargeable, and
- (b) a company (“company A”) is “above” another company (“company B”) in a group structure if company B, or another company that is above company B in the group structure, is a 75% subsidiary of company A.

35D In paragraph 35B(b)—

“director”, in relation to a company, has the meaning given by section 67(1) of the Income Tax (Earnings and Pensions) Act 2003 (c.1) (read with subsection (2) of that section) and includes a person falling within section 452(1) of the Corporation Tax Act 2010 (c.4),

“controlling director”, in relation to a company, means a director of the company who has control of it (construing control in accordance with sections 450 and 451 of the Corporation Tax Act 2010 (c.4)).

Recovery of relief: supplementary

- 35E The Tax Authority may give notice to a person within paragraph 35B requiring that person within 30 days of receipt of the notice to pay the amount that remains unpaid.
- 35F Any such notice must be given before the end of the period of 3 years beginning with the date of the final determination mentioned in paragraph 35A(b).
- 35G The notice must state the amount required to be paid by the person to whom the notice is given.
- 35H The notice has effect—
- (a) for the purposes of the recovery from that person of the amount required to be paid and of interest on that amount, and
 - (b) for the purpose of appeals,
- as if it were a notice of a Revenue Scotland assessment and that amount were an amount of tax due from that person.
- 35I A person who has paid an amount in pursuance of a notice under paragraph 35E may recover that amount from the acquiring company.
- 35J A payment in pursuance of a notice under paragraph 35E is not allowed as a deduction in computing any income, profits or losses for any tax purpose.
- 35K In paragraph 35H, “Revenue Scotland assessment” has the same meaning as in section 91 of the Revenue Scotland and Tax Powers Act 2014 (asp 00).”.>

John Swinney

- 110 In schedule 4, page 131, line 2, after <partnership> insert <—
() in sub-paragraph (1), for “paragraph” substitute “Part”,
()>

John Swinney

- 111 In schedule 4, page 131, line 4, after <Act> insert <2014>

John Swinney

- 112 In schedule 4, page 131, line 4, at end insert—
<() in paragraph 38 (application of group relief to certain partnership transactions), in sub-paragraph (4), for “42” substitute “42K”.>

John Swinney

- 113 In schedule 4, page 131, line 8, after <Act> insert <2014>

John Swinney

- 114 In schedule 4, page 131, line 10, at end insert—

<() In section 15 (weight of materials disposed of)—

- (a) in subsection (2)(c), for “an authorised person” substitute “a designated officer”,
- (b) in subsection (4), for “an authorised person” substitute “a designated officer”, and
- (c) after subsection (6) insert—

“(7) The regulations may include provision for penalties where a person fails to comply with a requirement imposed by or under the regulations.”.>

John Swinney

115 In schedule 4, page 131, line 10, at end insert—

<() In section 18 (credit: general), after subsection (6) insert—

“(6A) The regulations may provide for section 98 of the Revenue Scotland and Tax Powers Act 2014 (asp 00) to apply (with or without modifications) to a claim under this section by a person who has ceased to be registrable as it applies to a claim under that section.”.>

John Swinney

116 In schedule 4, page 131, line 10, at end insert—

<() In section 22 (registration), in subsection (9), paragraph (b) is repealed.>

John Swinney

117 In schedule 4, page 131, line 10, at end insert—

<() In section 23 (information required to keep register up to date), in subsection (2), paragraph (b) is repealed.>

John Swinney

118 In schedule 4, page 131, line 22, at end insert—

<25B Communications from taxpayers to the Tax Authority

- (1) Any notice, application or other thing that a person is required or permitted by provision made in or under this Act to give to the Tax Authority must comply with the requirements set out in subsection (2).
- (2) The requirements are that the thing—
 - (a) must be in the form specified by the Tax Authority,
 - (b) must contain the information specified by the Tax Authority, and
 - (c) must be given in the manner specified by the Tax Authority.
- (3) Subsections (1) and (2) are subject to any different provision made in or under this Act.”.>

John Swinney

119 In schedule 4, page 131, line 22, at end insert—

<() Section 26 (time of disposal where invoice issued) is repealed.>

John Swinney

120 In schedule 4, page 131, line 24, at end insert—

<() In section 30(3)(a) (information: material at landfill sites), for “an authorised person” substitute “a designated officer”.>

John Swinney

121 In schedule 4, page 131, line 24, at end insert—

<() In section 31(1) (information: site restoration)—
(a) in paragraph (a), “in writing” is repealed, and
(b) in paragraph (b), “written” is repealed.>

John Swinney

122 In schedule 4, page 131, line 30, at end insert—

<() In section 39 (interpretation), for the definition of “authorised person” substitute—
““designated officer” has the meaning given by section 216 of the
Revenue Scotland and Tax Powers Act 2014 (asp 00) (general
interpretation),”.>

John Swinney

123 In schedule 4, page 131, line 32, after <(2)> insert <—

() after paragraph (b) insert—
“(ba) regulations under section 15 which make provision of the type
mentioned in section 15(7),”>

John Swinney

124 In schedule 4, page 132, line 9, at end insert—

<*Procurement Reform (Scotland) Act 2014*

In the Procurement Reform (Scotland) Act 2014 (asp 12), in Part 1 of the schedule (contracting authorities: Scottish Administration and Scottish Parliament), after paragraph 13 (the entry for the Scottish Housing Regulator) insert—

“13A Revenue Scotland”.>

© Parliamentary copyright. Scottish Parliamentary Corporate Body

Information on the Scottish Parliament's copyright policy can be found on the website - www.scottish.parliament.uk or by contacting Public Information on 0131 348 5000.

Produced and published in Scotland on behalf of the Scottish Parliamentary Corporate Body by APS Group Scotland

All documents are available on
the Scottish Parliament website at:

www.scottish.parliament.uk

For details of documents available to
order in hard copy format, please contact:
APS Scottish Parliament Publications on 0131 629 9941.

For information on the Scottish Parliament contact
Public Information on:

Telephone: 0131 348 5000
Textphone: 0800 092 7100
Email: sp.info@scottish.parliament.uk

ISBN 978-1-78457-898-5
