

Friday 17 May 2019

SCOTTISH GOVERNMENT

Economy

Bill Bowman (North East Scotland) (Scottish Conservative and Unionist Party): To ask the Scottish Government what action it has taken to improve the average band D Energy Performance Certificate rating in the residential housing sector.

(S5W-22827)

Kevin Stewart: Energy efficiency has been a long-term priority for the Scottish Government. By the end of 2021, we will have allocated over £1 billion pounds since 2009 on tackling fuel poverty and improving energy efficiency. This year alone we have allocated £145 million to improving the energy efficiency of Scotland's building stock, and we recently announced a two-year extension, worth an additional £38 million, to our Warmer Homes Scotland Scheme which helps those on low incomes improve their homes.

Our investment to date has resulted in clear improvements in energy efficiency ratings in the housing sector. Information from the Scottish House Condition Survey about EPC ratings is in the public domain at: <https://www.gov.scot/publications/scottish-house-condition-survey-2017-key-findings/pages/5/>. Under SAP 2009 (which allows comparisons over a longer time frame), 46% of dwellings were rated C or better in 2017, up from 24% in 2010. In addition, the number of dwellings rated below band D reduced from 27% in 2010 to 13% in 2017.

In 2015 the Scottish Government designated the energy efficiency of buildings as a National Infrastructure Priority, and Energy Efficient Scotland – a 20-year programme – is the cornerstone of this. The Route Map for Energy Efficient Scotland published in May 2018 sets out our vision that by 2040, all our buildings will be warmer, greener and more efficient. We are also currently consulting on the impact of bringing forward the target date of the long term target for homes from the current date of 2040. The consultation closes on 17 June. We will consider the responses with our partners in local government and where we can move faster whilst supporting a Just Transition to a low carbon economy across Scotland then we will do so.

Scottish Exchequer

Bill Bowman (North East Scotland) (Scottish Conservative and Unionist Party): To ask the Scottish Government whether Revenue Scotland provides external insights into its compliance activity and, if not, whether it will provide details of what oversight is provided to ensure that tax is applied correctly and fairly.

(S5W-22820)

Kate Forbes: To ensure that its decisions are impartial and in line with international best practice, Revenue Scotland operates independently of the Scottish Ministers in its role and is directly accountable to the Scottish Parliament. I have asked the Chief Executive of Revenue Scotland to write to the member on this matter.

Bill Bowman (North East Scotland) (Scottish Conservative and Unionist Party): To ask the Scottish Government how many (a) residential, (b) non-residential and (c) mixed property owners in each local authority area have paid the Land and Buildings Transaction Tax (LBTT) since June 2016.

(S5W-22939)

Kate Forbes: For LBTT purposes, transactions are either residential or non-residential. The numbers of LBTT returns received for residential and non-residential property transactions are published on a monthly basis by Revenue Scotland on its website at: <https://www.revenue.scot/about-us/publications/statistics>

Bill Bowman (North East Scotland) (Scottish Conservative and Unionist Party): To ask the Scottish Government, further to the statement by Revenue Scotland statement that “estimates of gross Additional Dwelling Settlements [are] declared due by local authority,” whether it will provide (a) a breakdown of the responsibility for and (b) the revenue allocation of Land and Buildings Transaction Tax (LBTT) returns.

(S5W-22940)

Kate Forbes: Estimates of the number of additional dwelling transactions and the gross Additional Dwelling Supplement (ADS) revenues due according to the local authority in which the relevant property is located are provided annually by Revenue Scotland in Figures 17 and 18 of their publication, Annual Summary of Trends in the Devolved Taxes (2017-18). The transactions and revenue figures can be found at the following link: <https://www.revenue.scot/about-us/publications/statistics>.

Bill Bowman (North East Scotland) (Scottish Conservative and Unionist Party): To ask the Scottish Government how much will be raised by the Land and Buildings Transaction Tax (LBTT) in (a) 2019-20 and (b) 2020-21.

(S5W-22941)

Kate Forbes: The latest 5-year revenue forecasts for Land and Buildings Transaction Tax (LBTT) covering the period 2019-20 to 2023-24 were published by the Scottish Fiscal Commission on 12 December 2018. A summary of their tax forecasts can be found in Table 9 of Scotland’s Economic and Fiscal Forecasts, December 2018 which is available at:

<http://www.fiscalcommission.scot/media/1196/scotlands-economic-fiscal-forecasts-publication.pdf>.