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Tuesday 16 January 2024

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Scottish Parliament

Tuesday 16 January 2024

[The Presiding Officer opened the meeting at 14:00]

Time for Reflection

The Presiding Officer (Alison Johnstone): Good afternoon. The first item of business is time for reflection, and our time for reflection leader today is Rev Linda Haggerstone, national interfaith officer with the Scottish Pagan Federation.

The Rev Linda Haggerstone (Scottish Pagan Federation): Thank you for inviting me, as an interfaith activist and representative for Scottish Pagans, to offer the reflection for this session today.

These are words that begin many Druid rituals, with one small amendment: by the power of star and stone, by the power of the land within and without, by all that is fair and free, I welcome you today, to this time for reflection.

“Paganism” is an umbrella term that has evolved over time from a slur that still lingers in the world today, and which is often met with discrimination and scorn, to a term covering a beautifully messy tapestry of spiritual paths. Modern Paganism’s greatest benefit—and its biggest challenge—is its diversity, in both belief and practice. My chosen path is Druidry, but a Pagan may, for example, identify as a Wiccan, a Heathen or a Witch. A Pagan may experience their faith as humanist, polytheist or animist, to name just three possibilities. I view Paganism as a tapestry woven with threads of many different lengths, textures and hues.

What these diverse threads have in common is generally fourfold: recognition of our interconnectedness with each other, with the earth, and with all existences, seen and unseen; the belief that we are here to consciously honour, respect, and care for the earth, to which we are inextricably connected; celebration of cycles such as the seasons, each solstice and equinox, the phases of the moon or life transitions; and valuing creativity, individual accountability and a balance of masculine and feminine energies.

As Pagans, we are continuously learning to be more inclusive of differing ability, culture, ethnicity, gender, sexuality, age and other characteristics. The Wiccan Rede reminds us of our responsibilities:

“An’ it harm none, do what ye will.”

This Druid prayer may unite us:

“Grant, O Divine Spirit, thy protection,
And in protection, strength,
And in strength, understanding,
And in understanding, knowledge,
And in knowledge, the knowledge of justice,
And in the knowledge of justice, the love of it,
And in the love of it, the love of all existences,
And in the love of all existences, the love of Divine Spirit
and all goodness.”

To conclude, I share a prayer that I offer in interfaith circles:

“Deep within the still centre of my being, may I find peace.
Silently, within the quiet of the grove, may I share peace.
Gently, within the greater circle of humankind, may I radiate peace.”

Thank you.

Business Motion

14:04

The Presiding Officer (Alison Johnstone):

The next item of business is consideration of business motion S6M-11883, in the name of George Adam, on behalf of the Parliamentary Bureau, on changes to this week's business.

Motion moved,

That the Parliament agrees to the following revisions to the programme of business for—

(a) Tuesday 16 January 2024—

after

followed by Topical Questions (if selected)

insert

followed by Ministerial Statement: Horizon IT Prosecutions

delete

5.00 pm Decision Time

and insert

5.10 pm Decision Time

(b) Thursday 18 January 2024—

after

2.30 pm Portfolio Questions:
Transport, Net Zero and Just Transition

insert

followed by Ministerial Statement: New Safeguards in Relation to XL Bully Dogs—[George Adam]

Motion agreed to.

Topical Question Time

14:04

Weather Warnings (Front-line Services)

1. **Stephen Kerr (Central Scotland) (Con):** To ask the Scottish Government whether it will provide an assessment of the state of readiness of Scotland's front-line services in response to the yellow warnings in place for freezing temperatures over the next 10 days. (S6T-01736)

The Cabinet Secretary for Justice and Home Affairs (Angela Constance): The preparation for and response to severe weather in Scotland involves a wide range of partners, including emergency services, health boards, local authorities and utility companies, which have a responsibility to plan and prepare for the winter season. In recent months, partners' plans have been thoroughly tested by exercises and by a number of storms, and I record my thanks, here in Parliament, for the work that responders do during these testing times.

We, in the Scottish Government and Transport Scotland, play our part, too. Through the winter, we have convened winter resilience meetings, bringing together partners to review our collective readiness for winter. We engage with partners directly and through the resilience partnership structures, supporting work to refresh and rehearse adverse weather protocols. Ahead of the current severe weather, officials held a meeting of the Scottish Government resilience room this morning. At this time, no significant concerns have been raised.

Stephen Kerr: I am grateful to the cabinet secretary for her answer. In the teeth of freezing weather, more people are becoming more reliant on local government services, which, the Accounts Commission tells us, have had a £725 million shortfall in funding. Gritting, snow clearing and looking after the most vulnerable residents are all at risk because of the Scottish Government's relentless budget cuts. Has the cabinet secretary made any assessment of how budget cuts have impacted on Scotland's overall resilience? Does the cabinet secretary think that the response by front-line services to bad weather will be made better or worse by those cuts?

Angela Constance: Local government and other partners provide vital services, particularly during the winter months. I would hope—as is demonstrated by the publication of our draft budget—that this Government continues to prioritise public services, despite more than a decade of austerity from the United Kingdom Government, and following the autumn budget

statement, which represented the worst-case scenario for public services.

Mr Kerr raises a really important point, however, with regard to his example of gritting in particular. I reassure him that strategic salt stocks are available to support national resilience. Transport Scotland leads the Scottish salt group, and Mr Kerr may be interested to know that there is a stockpile of rock salt of 110,000 tonnes in Dundee, Rosyth and Leith docks. As for the resources held by local authorities, they have stockpiles of nearly 500,000 tonnes of salt at their disposal. I think that we can therefore say that we are in a good state of preparedness for winter.

Stephen Kerr: I, of course, welcome the news about the stockpiling of grit salt that the cabinet secretary has referred to, but I do not think that the Convention of Scottish Local Authorities, the chief executives and the leaders of Scotland's 32 local authorities would agree with her assessment of the recent budget proposals.

I return to the issue of vulnerable people as, in that respect, the Scottish Government is itself very much on the front line. I refer specifically to cold weather payments. A pensioner living in Penrith would have been eligible for £75 so far this year, with more money to come if the weather continues to be as cold as it is, whereas a pensioner in Polmont, in my constituency, will receive only £55 in total. Why does the cabinet secretary think that we do not need higher cold weather payments here in Scotland than those that people receive in England? Will she urgently review the absurd policy of not paying out cold weather payments based on temperature?

Angela Constance: I remind the Parliament that my portfolio responsibilities are with respect to resilience—that is, preparedness prior to extreme events—the Government's response and how we work with our partners during events.

Mr Kerr's point about fuel poverty and cold weather payments would be for the social security secretary, and I will ensure that she responds to him, of course. I remind him, however, that this Government continues to do everything that we can, within our powers, to address the important points that he makes about fuel poverty. It is a shame that his colleagues in the Government south of the border do not do likewise.

On Mr Kerr's point about front-line services, I point to the fact that the Scottish Government works very closely with COSLA, and we jointly produced the winter plan to address concerns for vulnerable adults.

The Presiding Officer (Alison Johnstone): There is much interest in this subject. Concise questions and responses will enable me to get more questions in.

David Torrance (Kirkcaldy) (SNP): For the benefit of those who are watching at home, will the cabinet secretary outline where members of the public can access guidance to support households to prepare for some of the challenges that winter weather can pose?

Angela Constance: The Scottish Government and our partners go to extensive efforts to ensure that good information is publicly available. I point the member to the Ready Scotland website and to information on social media channels, such as that produced by Transport Scotland and Police Scotland, where they will receive regular updates.

It is imperative that we all ensure that, as individuals and as households, we do everything that we can to prepare for the weather that comes our way.

Beatrice Wishart (Shetland Islands) (LD): Presiding Officer, I am sorry that I am not able to join you today, but travel disruption to planes and the poor roads to Sumburgh have prevented me from getting any further than home.

We know that icy roads pose a danger, and we hear of people who have had slips on icy roads, pavements and lower-priority streets that do not get gritted. With the expectation that climate change will bring us more extreme weather, will the Scottish Government consider a review of the impact on local authorities of the gritting strategy, to avoid increased costs and visits to the national health service?

Angela Constance: I firmly believe that a review of local gritting strategies would be far better placed at the local level rather than being done from St Andrew's house.

The member makes a good point about the importance of climate change. To protect lives and livelihoods, the Scottish national adaptation plan is the policy programme that will give us the tools that we need to prepare for and adapt to the growing impacts of climate change.

Edward Mountain (Highlands and Islands) (Con): In 2002, 210 babies were born to Caithness mums and 202 of them were born in Inverness, many after labour had been induced or born by elective caesarean. That is because mothers do not trust the A9 to be open, and it is the only route. Should the A9 north of Inverness close yet again, what contingency plans are being put in place to ensure that the people of Caithness have proper medical care?

Angela Constance: Although it is outwith my powers to always accurately predict the weather, the member raises a good point about the importance of the A9 for transporting people to vital services. I assure him that Transport Scotland's multi-agency response team was stood

up this morning at 6 o'clock, and that will continue throughout today. It is a multi-agency team that works particularly closely with Police Scotland to monitor and respond to any situation and to avert difficulties as far as possible by providing good information and doing everything that we can safely to keep our roads open. As of this morning, all our major trunk roads remain open.

Empty Homes

2. Mark Griffin (Central Scotland) (Lab): I draw members' attention to my entry in the register of members' interests, which shows that I was previously the owner of a private rented property in the North Lanarkshire area.

To ask the Scottish Government what action it is taking to bring more homes back into use, in light of reports that the stock of empty homes is valued at an estimated £3.4 billion. (S6T-01731)

The Minister for Housing (Paul McLennan): We are strongly committed to returning empty homes to use and are already acting to support owners in doing that. Since 2010, our £3.2 million investment in the Scottish Empty Homes Partnership has helped to bring more than 9,000 homes back into use. The approach is anchored on building capacity to work with owners in each local authority area. We have interest from Wales in emulating our lead, following the modest impact of a grant-led scheme in Wales.

Mr Griffin will be aware that I wrote to the Parliament last year, confirming the publication of an independent audit and setting out further actions to enhance our approach to empty homes, to reflect the wide range and complexity of circumstances that have to be addressed.

Mark Griffin: The number of empty homes is now the second highest on record, having jumped by 3,500 in the past year. The numbers are going in the wrong direction.

In October, the Government published a consultation finding that backed Labour's proposal for an empty homes council tax escalator, which would increase the charges on empty homes for every year that they are empty, potentially raising £30 million for councils. When does the Government plan to lay regulations so that councils can increase the charges on the most problematic empty homes and end the farce of billions of pounds' worth of homes lying empty while kids are stuck in temporary accommodation?

Paul McLennan: The reasons behind homes being empty are complex. It could be that owners have died and there is an intention to renovate; it could be that owners are in hospital or a care home; or it could be that owners are overseas.

The 100 per cent premium was introduced by this Government. Prior to that—this was the position that we inherited from the previous Labour Government—local authorities could increase the discount by between 50 and 100 per cent. As Mark Griffin said, last summer we consulted on enabling the premium to be increased, but that would require primary legislation. The consultation analysis is being considered by the joint working group on sources of local government funding and council tax reform. Once the group has done its work, the Government will proceed.

Mark Griffin: Councils in England seem to be ahead of where we are in Scotland with the powers that they have. Salford, Cumbria and Bolsover councils are all using enforced sale powers, which we do not have, to get indebted empty properties on to the market and sold. The adjudication powers that we have here are archaic, complex and very rarely used.

Does the minister not see that empty homes with inconsiderate owners should be forced on to the market? Will he declare a housing emergency and agree to work with Labour members so that enforced sale and rental powers can be included in the housing bill, to get empty homes back into use by families who are desperate for them?

Paul McLennan: As Mr Griffin knows, we meet regularly to discuss that and other issues.

At the moment, local authorities across Scotland already have broad powers to compulsorily acquire vacant and derelict properties. The powers are well used in some areas and used less in others. When I meet local authorities, the issue of empty homes always comes up and we look at how we can work with them specifically. For example, there was a discussion with City of Edinburgh Council about its empty homes partnership. The issue was in trying to get workmen to work with voids and empty homes to bring that work forward. That was Brexit induced, because there are not enough workers to go around. We are working very closely with City of Edinburgh Council on that. [*Interruption.*]

The Presiding Officer: Let us hear the minister.

Paul McLennan: That feedback was directly from City of Edinburgh Council, so the members who are shouting across the chamber should take it up with the council.

On the issue of compulsory purchase legislation, we are working with an expert advisory group this year. In parallel, we have committed to considering a justification for powers to compel the sale of empty properties. We will be able to discuss that with Mark Griffin later this year.

Jackie Dunbar (Aberdeen Donside) (SNP): I refer members to my entry in the register of

members' interests. I was a local councillor for Aberdeen City Council at the start of this parliamentary session.

Through the course of the pandemic, the number of empty council properties in Aberdeen grew significantly, and efforts to bring them back into use have been hindered by labour shortages and supply chain issues. What support is available to local authorities to bring empty council housing back into use?

Paul McLennan: The Scottish Empty Homes Partnership launched an empty homes framework toolkit last year, which was co-produced with local authorities. The toolkit aims to support local authorities to develop a more strategic approach and ensure that resources are deployed for maximum impact.

In Jackie Dunbar's area in Aberdeen, the council has been awarded £6.15 million through the Ukraine longer term resettlement fund to bring 500 empty social rented homes back into use, with work already complete on 400 of those. That provides a much-needed boost to the social rented housing supply in the city, with homes being retained in the long term to meet demand from people in other forms of housing need when they are no longer required by people who have been displaced from Ukraine.

Miles Briggs (Lothian) (Con): The percentage of empty properties in rural and remote areas is higher than the Scottish average. In a written response to me just before Christmas, the minister outlined how the Scottish Government's £25 million of rural affordable homes funding had generated zero homes. What work is the minister doing to use that money to target and audit empty homes, especially those in the social rented sector?

Paul McLennan: I have a number of points to make. The rural housing plan was published last year and we are working on that with key local authorities. There are active discussions with local authorities at the moment about the rural housing fund. In December, Richard Lochhead and I met with a number of stakeholders in the sector to discuss the issue of empty homes and the workplaces that have concerns about that.

A number of discussions are taking place. There are active discussions with some local authorities, and I am happy to pick that up with Mr Briggs.

Ivan McKee (Glasgow Provan) (SNP): I draw members' attention to my entry in the register of members' interests in respect of my ownership of rental properties.

What work has the Scottish Government done to evaluate the impact that further increases in the council tax on empty homes could have on

bringing those homes back into productive use? Is there any reason why the power to set council tax levels for those properties is not completely devolved to local authorities to enable them to set surcharges at a level that suits local circumstances?

Paul McLennan: We introduced legislation to ensure that new owners of properties that have previously been empty are protected from the empty homes premium for at least six months. That is intended to encourage the re-occupation of empty properties.

We have also consulted on increasing the council tax premium beyond 100 per cent. As I said before, any change in local authorities' discretion to increase property charges on empty homes beyond 100 per cent would require primary legislation. We will reflect on recent analysis of the consultation on council tax treatment of second and long-term empty homes, in partnership with the Convention of Scottish Local Authorities and as part of the joint working group on council tax reform.

The Presiding Officer: That concludes topical question time.

Horizon Information Technology Prosecutions

The Presiding Officer (Alison Johnstone):

The next item of business is a statement by Dorothy Bain KC on Horizon information technology prosecutions. The Lord Advocate will take questions at the end of her statement, so there should be no interventions or interruptions.

14:22

The Lord Advocate (Rt Hon Dorothy Bain KC): I am grateful to Parliament for inviting me to address this very important matter. I take a moment at the outset to acknowledge the harm caused to the people who have suffered a miscarriage of justice. The wrongly accused and convicted sub-postmasters and postmistresses are due an apology from those who have failed them, and I give them that today as head of the system of criminal prosecution in Scotland.

The Post Office is part of that system, and I apologise for the failures of those in the Post Office who were responsible for investigating and reporting on flawed cases. Preventing and correcting miscarriages of justice is as important to me as a prosecutor as is inviting a court to convict someone of a crime. That is fundamental to my commitment to the rule of law.

Today, I shall set out what Scotland's prosecutors have done to protect the rights of postmasters and what they have done to uphold the proper administration of justice. A great deal could be said about that, but I have limited time. However, I am determined that the public should understand the issues that have arisen and I am committed to future transparency and to the publication of information when I can do that appropriately, while being mindful of on-going legal processes.

The Crown Office and Procurator Fiscal Service is the only public prosecution service in Scotland. It acts independently and makes prosecutorial decisions in the public interest. It receives reports of alleged offences from more than 70 investigative agencies, including the Post Office. The relationship between a prosecution authority and an investigating agency must be based on absolute candour and trust. As an investigating agency, the Post Office must act fairly, which includes an obligation to reveal to prosecutors all material that may be relevant to the issue of whether the accused is innocent or guilty.

It is clear that the Post Office failed in its duty of revelation and that, as a result, some individuals were prosecuted when they should not have been. Where miscarriages of justice have happened, it is

because prosecutors in Scotland accepted, as they were entitled to, evidence and explanations at face value from the Post Office. When it became clear that those explanations could no longer be relied on, prosecutors changed policies, dropped cases and subsequently supported the work of the Scottish Criminal Cases Review Commission, the court of appeal in Scotland and the United Kingdom-wide public inquiry.

To help Parliament to understand the impact of the Post Office's failures in that duty of revelation, I will summarise the history of the work of Scotland's prosecutors when dealing with cases that have come to be known as Horizon cases.

Between 2000 and 2013, there is no record of prosecutors having been made aware of the bugs and errors in the Horizon system that we now know significantly impacted on the reliability of evidence submitted by the Post Office.

In May 2013, the Post Office, via its external lawyers, first contacted prosecutors to address public concerns that had been raised regarding the Horizon system. In the months that followed, the Post Office and its external lawyers sought to provide assurance to prosecutors that the system was robust. In providing those assurances, Post Office lawyers referred to two reports, one of which had been prepared by the independent auditor, Second Sight. It concluded that there were no systemic defects with the Horizon system. Further, Post Office advised prosecutors that it had instructed an independent law firm to review all potentially affected concluded Scottish cases and that no concerns were raised about the accuracy of the evidence submitted by the Post Office in reporting those cases for prosecution.

Despite those assurances and, in particular, the independent report that concluded that there was no systemic issue with the system, on 7 August 2013, in recognition of the continuing public concern, Scottish prosecutors were advised to carefully consider any Post Office case to determine whether Horizon impacted it while information was awaited. That advice was shared to assist prosecutors to consider how best to proceed.

On 5 September 2013, a meeting took place between Scottish prosecutors, Post Office officials and their external legal counsel. At that meeting, Post Office officials repeated their assurances to Scottish prosecutors but, moving forward, it was agreed that Post Office would obtain expert evidence and a further report to support the integrity of Horizon evidence. In the meantime, Scottish prosecutors continued to follow the approach that was set out in the advice that was issued to them on 7 August 2013.

Post Office failed to deliver those assurances timeously and, as a result, in the months that followed, prosecutors took the decision to take no further prosecutorial action in several newly reported cases. Post Office and Crown Office officials met again on 6 October 2015. During that meeting, Post Office officials advised that they remained confident in Horizon. Indeed, the then chief executive officer of Post Office Ltd had given evidence to that effect at a parliamentary select committee in February 2015, advising that they remained confident in the Horizon system. Notwithstanding that, the Post Office confirmed that it was unable to provide a final expert report or provide expert evidence that would support the integrity of the Horizon system and defend challenge in court.

At that stage, in the light of the failure to provide a final report from Second Sight or any expert evidence regarding the Horizon evidence, Scottish prosecutors formalised what had, until then, been their cautious approach.

On 20 October 2015, prosecutors were advised to assess all Post Office cases and report for Crown counsel's instruction with a recommendation to discontinue action, or take none, in cases that relied on evidence from the Horizon system to prove that a crime had been committed.

During that period, Post Office did not disclose to prosecutors in Scotland the true extent of the Horizon problems as they are now known to be. Scottish prosecutors received assurances that the system was robust and, without the benefit of hindsight, were entitled to take those assurances at face value. They would not have known, nor suspected, that the Post Office might not have revealed the true extent of the Horizon problems.

Because of the failures by the Post Office, we now know that a number of people in Scotland may have suffered a miscarriage of justice. In such circumstances, our justice system enables those who may have suffered a miscarriage of justice to appeal a conviction by virtue of an application to the Scottish Criminal Cases Review Commission, which may review and refer a case to the High Court of Justiciary for appeal.

The findings in the English group litigation that was headed by Alan Bates—which were later endorsed in 2021 by the English Court of Appeal when quashing 39 convictions of those who, it held, had suffered a miscarriage of justice—are significant. Those judicial determinations identified and confirmed beyond doubt the extent of the problems with Horizon and the adverse impact that those had had on prosecutions across the United Kingdom.

In September 2020, supported by Crown Office, and with information provided by the Post Office, the Scottish Criminal Cases Review Commission wrote to 73 individuals who might have been convicted in Scotland on the basis of unreliable evidence from the Horizon system, with the purpose of inviting an application for their case to be reviewed. To date, to the best of my knowledge, 16 individuals have come forward to the Scottish Criminal Cases Review Commission. From those 16, the commission has made seven referrals to the High Court, four of which have resulted, already, in convictions being overturned.

In addition to individuals having been written to by the commission, the Crown Office, in recognising the role that it can play in assisting the commission's work, has, separately from the list that was identified by the Post Office, identified potentially affected cases, with a view to identifying whether any other individual may be impacted, in order to ensure that no possible miscarriage of justice is missed. That was the basis for the recent information from the Crown Office that around 100 cases may be Horizon cases. Work is on-going to review those. As of today, that number has reduced to 54 cases that are continuing to be considered by prosecutors as potential Horizon cases. However, most have already been written to by the Scottish Criminal Cases Review Commission.

It will be noted that, of those people who were written to, only a small proportion have come forward to identify themselves as being possibly affected. That may be indicative of the fact that not every case in which Horizon evidence is present will represent a miscarriage of justice.

It is important to recognise that, in Scotland, there is an established route of appeal in circumstances such as this. That route involves the Scottish Criminal Cases Review Commission considering cases in the first instance, prior to referring appropriate cases to the court of appeal. That is an important process, because not every case involving Horizon evidence will be a miscarriage of justice, and each case must be considered carefully and with regard to the law.

It is also important to recognise the important and established constitutional role of our appeal court in Scotland, and that due process must be followed. Scottish prosecutors have taken appropriate steps to expedite those appeals where possible. That has included obtaining a court order against the Post Office in order to recover essential documentation that is relevant to the appeals.

Before I finish, I want to say this. I am deeply troubled by what has occurred, and I remain acutely concerned that the Crown Office and Procurator Fiscal Service was repeatedly misled

by the Post Office. Assurances that were just not true were repeatedly given. To those wrongfully convicted, I understand your anger, and I apologise for the way in which you have been failed by trusted institutions and the criminal justice system. I stand beside you in your pursuit of justice. I want to assure the chamber, those wrongly convicted and the people of Scotland that I will do all that I can to prevent such an affront of justice of our system from ever happening again and to right the wrongs that have occurred. I commit to transparency in the information that is held by the Crown Office and Procurator Fiscal Service, subject to the restrictions of the on-going appeals and the on-going public inquiry. I can also advise Parliament that I have sought urgent advice on the continued status of the Post Office as a reporting agency in Scotland.

I know that there are calls for allegations of criminality in the Post Office to be investigated. That is a step that requires to be tackled at a UK national level. The consideration of any criminality in Scotland on the part of those who are responsible for the failures of the Post Office will require to wait until the public inquiry has concluded and the full scale of their actions is understood.

The Presiding Officer: The Lord Advocate will now take questions on the issues that were raised in her statement. I intend to allow around 30 minutes for questions, after which we will move on to the next item of business.

Russell Findlay (West Scotland) (Con): I thank the Lord Advocate for advance sight of her statement.

Although the Crown's apology will be welcomed, many questions remain unanswered. The Post Office Horizon scandal is a disgraceful mass failure of justice. Innocent people have been branded as thieves, hounded and wrongly convicted. Some of them have gone to their graves and reputations have been destroyed.

Every single Scottish prosecution was undertaken by the Crown Office. We know that in 2013, Crown prosecutors refused to put at least one suspect in the dock, due to concerns about Horizon evidence. However, it was not until two years later that it abandoned all prosecutions.

When the full extent of the scandal emerged, the Crown had a legal duty to disclose that to victims, but it did not. The public should also have been alerted to the damage that had been inflicted on innocent Scots. They were not alerted.

Members should remember that this is the same Crown Office that denied wrongdoing over the Rangers prosecutions, only then to compensate victims with more than £60 million of taxpayers' money. During both the scandals, the Lord

Advocate was Frank Mulholland. Why did the Crown not come clean as soon as it discovered that the Horizon evidence was fundamentally flawed? Should Frank Mulholland come to the Parliament to answer victims' questions?

The Lord Advocate: First, I will deal with the reference that Mr Findlay made in relation to a January 2013 case. That is an inaccuracy that has been widely reported and repeated in this Parliament. It has been said that the date on which prosecutors must have been aware of Horizon issues was January 2013. That date comes from documentation that was presented to the public inquiry. A Post Office case disclosure document that was referred to in the inquiry contained a date in January 2013 as the date on which a case was closed in Scotland because of concerns regarding Horizon.

I can advise members that the date in that Post Office case closure document is inaccurate. The case to which the document relates was not, in fact, reported to prosecutors in Scotland until May 2013. It could not, therefore, have been disclosed in January 2013. We know that the case was, in fact, closed in 2014 because of concerns regarding how long it was taking for the Post Office to confirm its position regarding Horizon and because of the risk of raising a prosecution in which essential evidence might have been unreliable. My officials have written to the inquiry to correct that inaccuracy.

Separately—it is incumbent on me to say this—the Post Office is a specialist reporting agency and has been for many decades. It is one of the oldest reporting agencies. As a result, it was a trusted organisation with an established reputation as one of the most successful Government agencies. When it came to reporting Horizon cases, the Post Office professed to be expert on the Horizon system and its operation. Its experienced staff provided witness statements to explain the operation of Horizon, and they spoke of how it was used to commit criminal offences. At the time when the cases were reported, there was no reason to doubt that evidence. Indeed, the Post Office obtained an independent report to confirm that there was no systemic issue with Horizon. It simply could not have been anticipated that the Post Office, its investigators and the independent auditors would have been so wrong.

This miscarriage of justice is truly exceptional—nothing similar has ever been seen before. Its facts and circumstances are unique, and I consider the risk of anything similar occurring again to be remote.

The reporting agency had a duty of disclosure under the Criminal Justice and Licensing (Scotland) Act 2010. It was incumbent on the agency to operate under the code of practice that

was issued on 6 June 2011. The disclosure duty on the Crown in relation to Horizon simply was not engaged. It had no information undermining the Crown case or supporting the defence case that required to be disclosed.

We were told that the system was reliable; that was the position of the Post Office right up until 2019, when we can see from the decision in the Bates case that it continued to assert that the system was sound. I therefore reject the statements that have been made by Mr Findlay and the undermining of the prosecution service in this case.

Anas Sarwar (Glasgow) (Lab): I thank the Lord Advocate for her statement.

The sub-postmaster scandal is, without a doubt, one the most shocking miscarriages of justice in recent history. Hundreds of Scottish sub-postmasters and their families had their lives ruined, and I am sure that they will welcome the apology today. However, I am not sure that we have learned anything new from today's statement, and questions still remain.

Ministers and the Crown Office knew of issues with the evidence from the Post Office more than a decade ago, in 2013, but we need to know why new prosecutions were only formally halted two years later and why no immediate action was taken to review all previous convictions with regard to whether they were unsafe.

I welcome the recognition that there may have been criminal behaviour by Post Office officials in Scotland, but I question the Lord Advocate's suggestion that it is for the UK to take action to look at that at UK level. Surely, criminal activity in Scotland must be investigated in Scotland, and that does not need to wait for a public inquiry. Sub-postmasters in Scotland have waited long enough for justice. They should not be forced to wait a moment longer.

The Lord Advocate: I simply go back to my statement and highlight the fact that, between 2000 and 2013, there was no record of prosecutors having been made aware of the deficiencies in the Horizon system.

In May 2013, the Post Office lawyers contacted the Crown to address public concerns. In that meeting and, indeed, thereafter, right up until October 2015, the Post Office officials advised the Crown Office officials that they remained confident in Horizon. That statement was made by the Post Office, including officials from the Post Office, its legal team, its barristers, who attended in Scotland, and its expert reporters. All those individuals, throughout that period, asserted that the system was sound. They continued to assert that the system was sound well into 2019, as we

know from what was said in the decision by the court in England in the Bates case.

It is simply wrong, therefore, to assert that the Crown Office officials knew that there were problems with the Horizon system. Until such time as the Bates decision was issued and, ultimately, the Court of Appeal in England and Wales issued the Hamilton decision, it is wrong to say that the Crown was aware of problems, did nothing about them and continued to prosecute in the face of reported problems. That is just not what happened.

In relation to criminality in Scotland, if reports of criminality by individuals within the Post Office are made to the Scottish police, then naturally, through the normal process of reporting to the Crown Office and Procurator Fiscal Service, we will be advised of the police investigation and subsequent report, and what that has revealed. Obviously, if that material comes in, there will be a reaction to it. However, I understand that the police and other prosecutors across the UK have identified those issues.

It is important that we bear in mind that the on-going public inquiry requires to fulfil its remit. I am not saying that we will do one thing and not the other, but we need to be aware of the complex situation that we are in. We have live cases before our court of criminal appeal, there is an on-going public inquiry and the Scottish Criminal Case Review Commission continues to do its work. However, any separate new reports of criminality will be considered, as they should be.

Clare Adamson (Motherwell and Wishaw) (SNP): The issue is byzantine in its complexity, not least because of the many varied contracts and terms under which postmasters were employed over the period. Some postmasters of long standing, when faced with—in the Lord Advocate's words—"bugs and errors" associated with Horizon, handed back their businesses but, according to them, they were coerced into signing non-disclosure agreements. They were scared then and they are scared now. Will the Lord Advocate comment on the legal status of any such NDAs signed by Scottish postmasters and the likelihood of prosecution under such an NDA?

The Lord Advocate: I am afraid that I do not know any of the detail that has been referred to. I do not know of a non-disclosure arrangement or a non-disclosure agreement having been entered into by individual sub-postmasters or sub-postmistresses. If it is an issue that is relevant to the on-going work of the Crown and the Scottish Criminal Cases Review Commission, that information should be passed to the relevant individuals and to the Crown Office so that we can consider it in the round when we are considering

the actions involved in the case by the Post Office and its investigators.

Sharon Dowey (South Scotland) (Con): Susan Sinclair, Judith Smith, Rab Thomson and William Quarm are just a few of the many who were prosecuted by the Crown Office in Scotland on the basis of the flawed Horizon IT system used by the Post Office; one of them has since died. Last week, the Scottish National Party's Cabinet Secretary for Justice and Home Affairs said that the scandal showed the value of having an independent prosecution system. Her statement will jar with sub-postmasters who were prosecuted by the so-called independent system. Does the Lord Advocate agree that the independent prosecution system in Scotland completely failed those wrongly convicted sub-postmasters?

The Lord Advocate: I do not agree at all with that statement. I can only go back to the explanation that I gave in my statement. In the period from 2013 to 2015, the Crown Prosecution Service in Scotland was simply not aware of the difficulties with the Horizon system because of the lack of disclosure and revelation by the Post Office. As I have pointed out, the Post Office is a specialist reporting agency. For many decades, it has been one of the oldest reporting agencies in this country. It was a trusted organisation with an established reputation as one of the most successful Government agencies in our country. Prosecutors were entitled to take at face value its repeated assurances that the Horizon system was safe.

It is also important to understand this. I have apologised profusely for the failings in the system that have led to all those individuals who have suffered a miscarriage of justice being so impacted; they were convicted when they should not have been, and they have been forced to live for years with injustice. However, in this country, we have a process for establishing whether there has been a miscarriage of justice. Not every Horizon case in Scotland will be capable of being characterised as a miscarriage of justice, because in Scotland we have corroboration, and a number of cases did not solely rely on Horizon evidence. It is critical that, when we consider whether there has been a miscarriage of justice, the appeal court in our country is allowed to take cognisance of what has happened and be informed of what has happened.

At any appeal hearing, it will require to be explained to the court of appeal why the Crown does not support a conviction. The court of appeal will require to be told, for example, in cases in which there has been an admission of guilt, why that admission of guilt should be withdrawn, and, in cases in which there was a plea of guilty, why that plea of guilty should be withdrawn.

There are long, drawn-out processes that I accept are taking some time to conclude, but it is critical that we have a due process that is clear and transparent. That is the process that we are currently engaged in with the appeal court, with the work of the Scottish Criminal Cases Review Commission and with the work that the Crown Office and Procurator Fiscal Service is doing in relation to the appeals.

Stuart McMillan (Greenock and Inverclyde) (SNP): Yesterday, I was contacted by a lawyer of a constituent who was prosecuted for stealing £30,000 from the Post Office. He is not a sub-postmaster but his mother was, and they were both prosecuted for theft. My constituent even repaid the £30,000 so that his mother did not have to go to jail. I do not imagine that that is a unique case, but will any quashing of convictions in any legislation be extended to cover everyone whose convictions are directly related to Horizon and the Post Office?

The Lord Advocate: I think that what is being referred to is a case that is currently live before the court of appeal in Scotland, and I cannot comment on live cases. I recognise from the particular information that has been referred to that that is one of the live cases that is before the appeal court.

It is important to understand that many of these cases are very old, and it is difficult to establish the factual circumstances in many of the affected cases, because of the Crown policy of destruction of summary cases that are more than two years old and of sheriff and jury cases that are more than five years old. Much of the material that we require to rely on and interrogate has been obtained through the Post Office and, indeed, some of the work of the Scottish Criminal Cases Review Commission.

Although evidence obtained from a Horizon system may have featured in any case, that does not necessarily mean that the prosecution was reliant on that evidence and that no crime was committed. In many cases, as I have pointed out, there was an immediate and unequivocal admission of guilt by the accused, but identification and corroboration of the offence came via the Horizon system.

One difficulty encountered is the passage of time. We have been required to recreate to the best of our ability what the prosecution case may have been, based on information from a variety of sources. That is time consuming and challenging. Complex legal issues arise relating to the sufficiency of evidence and whether Horizon was essential or not essential to the sufficiency of evidence. That introduces questions about withdrawals of guilty pleas and, in any normal case, those are difficult issues for appellate law.

They become even more difficult in circumstances for Horizon cases for the reasons that I have described.

The on-going process that I and the prosecution service are involved in, and the recognised processes that we are engaged in, are time consuming and complex, so there are good reasons for why it is taking quite so long.

Finally, I point to the issue that I raised before. It was not until 2019, when the English court decided that the Horizon system was fundamentally flawed, in the face of repeated assurances by people from the Post Office, that we could begin to make the progress that we are now making for all those people who have suffered a miscarriage of justice.

Pauline McNeill (Glasgow) (Lab): Stuart Munro of the Law Society of Scotland wrote that the Procurator Fiscal Service appeared to ignore the requirement of the prosecution when it prosecuted the sub-postmasters by using one source of evidence. He said that it did not apply the principle of corroboration, because the evidence came from a computer system that was criticised for its lack of reliability as far back as 2009. What is the Crown's position on that? Obviously, the Post Office had a vested interest in defending its system, but it was one source of evidence, it would appear. I fully appreciate the complexity of the issue, but will the Crown examine whether corroboration was properly applied in the 73 conviction cases that we know about to ensure that there was more than one source of evidence in order to take those people to prosecution?

The Lord Advocate: Ms McNeill has made an important point. Yes, of course we will look at the cases that are before the Scottish Criminal Cases Review Commission. We have done so, and we have widened the scope of the cases that have gone to the commission. We have looked to see whether there was a source of evidence that was independent of the flawed Horizon system evidence, which the Post Office supported.

I also recognise the suggestion that prosecutors could have done more and earlier, but my position is that that proposition is incorrect. It presupposes that the Crown knew that sub-postmasters were being told by the Post Office that they were the only ones affected. It also fails to recognise that those cases were being dealt with across the country and were not restricted to one locality. Had there been a spike in one area, that might have been an identifiable trend, but the reality is that many cases were spread out.

It will be known that it is not unusual for individuals to protest their innocence. It is easy now to reflect with the benefit of hindsight and say

that the concerns of a postmaster should have carried more weight because of the concerns of another postmaster across the country, but that is simply not correct. What resulted in the miscarriages of justice here—I really cannot be clearer about this—is the fact that the Horizon system was unreliable and the Post Office was aware of that, yet it failed to properly inform the Crown about it.

The vast majority of the cases that may be affected by the issue were cases in which the accused pled guilty to the offence. Often, those pleas were tendered under legal representation. Although it is impossible to comment on every case, prosecutors do not mark cases to proceed in the absence of corroboration—they simply do not do that. Defence solicitors do not advise clients to plead guilty in the absence of corroboration. In cases that proceed to trial, the sheriffs do not convict in the absence of corroboration. As a result, it is reasonable to infer that, in cases that resulted in a conviction—whether by guilty plea or conviction after trial—other evidence was available that was capable of supporting the finding of guilt.

Keith Brown (Clackmannanshire and Dunblane) (SNP): I thank the Lord Advocate for her statement and for her support for me in my efforts to represent my constituent Robert Thomson, who is a former postmaster of Cambus post office, in his quest for justice, which is, at long last, getting the attention that it deserves.

I disassociate myself from the stomach-churning attempts by those on the Tory front bench to protect their friends in the UK Government by trying to blame the Crown Office.

One of the more striking things about the scandal has been how difficult it has been for victims to claim compensation for what is a very obvious miscarriage of justice. That was confirmed in the UK Parliament this morning, with a solicitor for many of the affected sub-postmasters, Neil Hudgell, revealing that only three people of around 900 wrongly prosecuted had been fully compensated so far.

Does the Lord Advocate agree that the 2006 scrapping of the discretionary compensation scheme for victims of miscarriages of justice under Labour and the Anti-social Behaviour, Crime and Policing Act 2014, which further limited the compensation available to victims of miscarriages of justice under the Conservative and Liberal Democrat coalition, represent a continual weakening of the UK's ability to respond to miscarriages of justice by successive UK Governments? *[Interruption.]* I know that that is uncomfortable for the Conservatives. *[Interruption.]*

The Presiding Officer: Thank you, members.

Keith Brown: Does the Lord Advocate agree that the scandal has shown that the UK's system for responding to miscarriages of justice is not fit for purpose?

The Lord Advocate: Mr Thomson's case is to come before the appeal court soon, and I cannot comment on live cases. I make it clear that the Crown and the Scottish Criminal Cases Review Commission have had work under way on the issue for a number of years. We have worked closely with the commission and other agencies to identify cases that are affected and to take what steps we can to correct injustices.

Scotland has its own legal system, and due process must now take place. That means that the commission must consider any affected case before referral to the High Court of appeal. That is the process, and the legal system requires each case to be considered on its own facts and circumstances, having regard to all the evidence and not just Horizon evidence.

Unfortunately, that process takes time, which has impacted on Mr Thomson's case, but every effort is being made and has been made to expedite such cases where possible. I know that the Scottish Government has engaged with the UK Government to try to create an expedited process.

I am not in a position to comment on the compensation scheme for victims of miscarriage of justice, which is outwith my remit.

The Presiding Officer: I remind members that they should seek to avoid referring to specific cases that may be active before the courts.

There is a great deal of interest in the statement. I appreciate that the Lord Advocate wishes to give as comprehensive a response as possible, but we have a great deal of interest remaining in the item.

Alex Cole-Hamilton (Edinburgh Western) (LD): This has been one of the most appalling miscarriages of justice in our national story. Lives and livelihoods have been ruined. Former Post Office workers across all four nations are now rightly pursuing the justice that they have been denied for so long.

It is clear from the Lord Advocate's statement that the Crown Office—like members of the public, the press and Government officials—was repeatedly lied to as part of an industrial-scale deception. The Lord Advocate confirmed to Anas Sarwar that any criminality by the Post Office will be considered after the public inquiry concludes, if complaints are made to Police Scotland. Will that consideration apply solely to the Post Office as an agency as a whole? Could it apply to specific individuals in the agency? Can Police Scotland act directly on the inquiry's findings or would a third-

party complaint be needed to begin legal proceedings?

The Lord Advocate: A complaint of criminality on the part of Post Office officials or the corporate entity of the Post Office would be considered by the Scottish police and investigated and reported in the normal fashion. In addition, when there is a complaint of individuals' criminality, a report should be made to the police, and the normal processes of police investigation and reporting to the Crown Office and Procurator Fiscal Service should be carried out.

As I said in my statement, the review is ongoing. The Crown Office continues to seek to identify the true extent of affected cases in Scotland. We expect the number of relevant affected cases to be relatively low, but I know that one miscarriage of justice in Scotland is one too many.

I am also awaiting urgent advice on the Post Office's continued status as a specialist reporting agency, and members can be confident that I will look at that advice carefully and consider the options that are open to me.

Our first priority must be to correct the miscarriages of justice. That is what I intend to do and where our immediate focus must be. I ask Mr Cole-Hamilton to please be assured that all options will be considered in due course. Determinations from the on-going public inquiry will have to be considered in due course, and lawyers in the Crown Office will consider the extent to which findings can be relied on. That is not a straightforward question to answer at this stage.

Michelle Thomson (Falkirk East) (SNP): I note that relatively few applications have been made to the Scottish Criminal Cases Review Commission in relation to this matter. To what extent is consideration being given to how deep trauma can affect cognitive capacity and how the potential for retraumatisation could act as a barrier to some people applying for a review? What further support, if any, can be offered by either the Crown or the SCCRC in this situation?

The Lord Advocate: That is an important question, and it is a legitimate point to make in the circumstances of these cases, in which individuals such as sub-postmasters and sub-postmistresses were brought into the criminal justice system without any previous involvement or understanding of what might be involved. There is no doubt that the impact of cases that involve a miscarriage of justice will have been deeply traumatising and had a significant impact on individuals, and that might very well speak to the fact that only 16 out of the 70-odd cases that have been referred to the commission have responded

to say that they have been a victim of a miscarriage of justice.

Today, I have a message for people: if you have been a victim of a miscarriage of justice because of the Horizon system failures, please be assured that your complaint, application or indication of a need for help will be supported. You will be supported in clearing your name, if that is what is to happen in your case. The support will be there.

The commission, the Crown Office and any other institutions that are involved in helping people who are the subject of a miscarriage of justice are aware of the deep trauma that is being brought about by these cases. We are here to help you. If you have been a victim of a miscarriage of justice, please come forward.

Maggie Chapman (North East Scotland) (Green): I thank the Lord Advocate for her statement and associate myself with the comments that others have made. The apology is welcome, as sub-postmasters have been failed by what should be trusted institutions.

I heard what the Lord Advocate said about addressing any criminality by the Post Office or by individuals in the Post Office. However, will the Crown Office consider pursuing the Post Office and/or Fujitsu for proceeds of crime in respect of bonuses that were earned through defrauding sub-postmasters?

The Lord Advocate: Fujitsu's involvement came about because of its contractual arrangements with the UK Government to provide services under the Horizon system. The question of proceeds of crime is also an issue that arises under United Kingdom legislation.

We, in Scotland, are capable of raising our own proceedings, and we raise proceedings in relation to offences that have been committed within our jurisdiction. However, given the UK-wide issues at play, we will work closely with our prosecuting authority colleagues across the United Kingdom to identify the best way in which any prosecution of any individual or corporate entity can be brought forward to ensure that justice is served and, where any wrongdoing has happened, those who are responsible for that are brought to justice.

Today, at this stage, we cannot just say that things will be done in Scotland or that things might be done in England. I predict that the sensible way forward would be to have a UK-wide approach, supported by prosecuting authorities across the whole of the United Kingdom.

Craig Hoy (South Scotland) (Con): Can the Lord Advocate confirm whether she or any of her predecessors had discussed the issue of wrongful convictions of sub-postmasters with any Scottish Government ministers before 2024? If so, when

were those discussions and who were they with? If she cannot, is that not one of the very many important questions that the Parliament should be entitled to put to Lord Mulholland?

The Lord Advocate: The question is whether I have discussed the matters with Scottish ministers in 2024.

Craig Hoy: Prior to 2024.

The Lord Advocate: Prior to 2024. No, I had not discussed any of the issues in the cases with Scottish ministers in 2024 before—

Craig Hoy: Or your predecessors.

The Lord Advocate: Or my predecessors. No, I have not—I have not discussed the matter with them.

Mr Hoy mentioned Lord Mulholland, one of my predecessors in office. As I stand here, I am not quite sure between which years he served as Lord Advocate, but I have never discussed these cases with him, if that is the question.

Fergus Ewing (Inverness and Nairn) (SNP): Surely all evidence from the Horizon computer system is now utterly discredited, so if that evidence played any part in a conviction, surely a reasonable doubt must therefore appertain.

The Lord Advocate will be aware of the article by former sheriff Kevin Drummond KC in *Scottish Legal News* last Friday, in which he suggested that the swiftest solution in overturning this egregious miscarriage of justice would involve the Lord Advocate announcing the intention of Crown Office prosecutors to present to the appeal court in Scotland a list of convictions, with case references, informing it that investigations have revealed those convictions as being unsafe and based on flawed evidence. The court would then be invited to overturn the convictions and would have no alternative but to do so. Will the Lord Advocate follow former sheriff Kevin Drummond's advice?

The Lord Advocate: I thank Mr Ewing for raising former sheriff Kevin Drummond's advice, which was published recently. He identified a process by which cases could be brought to the appeal court and the Crown could indicate that it did not support the convictions. That is true, but it is not the whole picture. It is misleading to suggest that I could simply attend the appeal court with a list of cases and tell the court of criminal appeal to quash the convictions. There is such a process but, for reasons of sound public policy and in recognition of the constitutional role of our court of appeal, prosecutors always have to be able to explain why they are no longer relying on a conviction.

As I have explained, not every Horizon case will involve a miscarriage of justice. In some cases, there was sufficient evidence to support a criminal conviction. That is demonstrated by the material from England and Wales that shows that, of the cases that have been referred to the Court of Appeal in England, only some—not all—have resulted in a conviction being quashed because of a miscarriage of justice.

Therefore, it is not as simple as my providing a list of convictions to be quashed. It is imperative that due process be followed and that lawful consideration, consistent with the rule of law, be taken of all cases. Sound public policy underpins the need for our court of criminal appeal to understand why somebody might have pled guilty but is now seeking to withdraw their plea, and why certain evidence is no longer being relied on by the prosecuting authorities. Those issues are rightfully explored in our court of criminal appeal before a decision is made by it to quash a conviction.

The process that we have in place is the right one. There should be due process, in recognition of the fact that, as I have said, not all Horizon cases will result in a finding of a miscarriage of justice. In some cases, there was other evidence that indicated a reasonable basis for a finding of guilt.

Although Mr Drummond is well recognised in the field of criminal law, he is wrong in his assertion that I can simply do what he suggests.

Michael Marra (North East Scotland) (Lab): In May 2023, I hosted sub-postmasters from across Scotland in the Parliament. All of those gathered appeared to have given up on the idea of real justice in this issue. It was a stain that they had learned to live with. Their voices had gone unheard.

The Lord Advocate has told us today that the word of a venerable, trusted institution, the powerful and their lawyers trumped the word of ordinary citizens and the mounting evidence from reports in publications such as *Computer Weekly* as far back as 2008. Is the Lord Advocate telling us that evidence from a so-called trusted institution must be taken at face value? Does she not think that, if the Crown Office listens only to the establishment, further appalling miscarriages of justice are inevitable in Scotland?

The Lord Advocate: I have already set out that the Crown Office and Procurator Fiscal Service was not advised of the deep and profound difficulties with the Horizon system. It did not know about that until 2019, as a result of the work of Mr Bates and the sub-postmasters and sub-postmistresses, who took the action that they did in the courts in England and Wales. I have already

pointed out that it is clear from the judgments in the case of Bates and in the case of Hamilton that the Post Office continued to assert that there was nothing wrong with Horizon.

There has to be a system of reporting and a system by which the Crown prosecution service in Scotland can rely on successful Government agencies with established reputations as its specialist reporting agencies, and on the fact that individuals in those agencies meet their legal obligations, as set out in statute and in the code of practice. At the time, there was no reason to doubt the evidence that the Crown was being given.

As I have said, we are looking carefully at what has happened here, and we are not immune to reflection on that. There has, of course, been a miscarriage of justice, and we need to eliminate the risks of miscarriages of justice. We are looking urgently at the Post Office's specialist reporting agency role.

I recognise that innocent people have suffered and that people have been convicted when they should not have been. The responsibility for that lies with the Post Office and its repeated failures. As I have said, I have no problem with apologising as the head of a system of which the Post Office is part. I apologise to all those who have suffered as a result of this scandal. I have committed to transparency in these matters, and I hope that my presence here today demonstrates that commitment. I have been very candid about the actions of the Crown, and we remain engaged in assisting where we can to remedy the wrongs that have happened.

The Presiding Officer: I am keen to ensure that all members who wish to put a question are able to do so. For that to happen, I would be grateful for more concise responses, Lord Advocate.

I say to members that I am reviewing the potential impact of continuing on any following business.

Audrey Nicoll (Aberdeen South and North Kincardine) (SNP): Will the Lord Advocate explain how the role of the Crown Office makes Scotland's situation different from that in England, and whether that will have any practical effect on how Scotland resolves the issue?

The Lord Advocate: There is a difference in the sense that, when the cases were prosecuted in the relevant period up to 2015, in England and Wales, they were prosecuted by the Post Office. As I understand it, that was up until about the end of 2015, although I might be wrong on the precise dates. Those were private prosecutions that were undertaken by the Post Office in England and Wales. The degree to which that process has impacted on what has happened in England and

Wales is one of the major issues that is being looked at by the public inquiry there. I am not in a position to talk about that, but Sir Wyn Williams is looking at that issue significantly.

There is a difference in the sense that, in Scotland, the Crown prosecution service is the sole prosecuting authority and the reporting agencies that we rely on to inform our work are subject to duties of disclosure under legislation and a code of practice. I suppose that that is the difference, in the sense of what the arrangements were. Also, because of the role of the Crown Office in Scotland and the need for corroboration here, there might be a lesser impact of the Horizon system on the cases that are now considered to be miscarriages of justice.

Murdo Fraser (Mid Scotland and Fife) (Con):

The Lord Advocate has been very open with members this afternoon, and she should be commended for that, but what I fear is missing from her responses so far is an acknowledgement that there is a duty on prosecutors to have confidence in the credibility and quality of the evidence that they present in court. Self-evidently in the cases that we are discussing, that evidence was flawed and should not have been presented. There are therefore questions as to the rigour with which prosecutors addressed the evidence that was presented by the Post Office.

I will ask the Lord Advocate a specific question about her statement. She gave us dates in May, August and September 2013 when the Crown Office discussed potential issues with the Horizon system to which they had been alerted. How long after that was the decision taken not to take further prosecutorial action? Did that apply just to new cases or also to cases that were already in the system?

The Lord Advocate: I think I said that Scottish prosecutors were following the assurances that were given by the Post Office via its external lawyers, its barristers and its officials that the system was robust. At no time did that advice from the Post Office change at all. The Crown Office is independent, and it had been advised that prosecutors in England and Wales had instructed an independent law firm to review all potentially affected concluded Scottish cases and that that review had revealed no concerns about the accuracy of the evidence submitted or impact on any of the cases up until that point. It was entirely reasonable for the Crown to accept that. The Crown Office was never told that there was a problem with Horizon. It was told in 2013 that all the concluded Scottish cases had been reviewed and there were no concerns about the accuracy of any of the evidence in those cases.

There was then an indication of a second Second Sight report coming out, so the Crown

took the decision to take a cautious approach. After that, there were cases where no further prosecution was taken, and there were cases where prosecutions were discontinued. Prosecutors took great care over what they did. In 2015, when it was clear that the second report was not forthcoming, the Crown said at that point, "That's it"—it would not progress with those cases unless it got Crown counsel's instruction on the case. Prosecutors then looked at all Post Office cases and reported for Crown counsel's instructions, with a recommendation to discontinue or take no action in cases that relied on evidence from the Horizon system to prove that the crime had been committed.

I know that those answers are long, but it is really important to be clear about the fact that at no time were we told by the reporting agency that there was a problem. We were assured that the previous cases from prior to 2013 had been looked at and that there were no problems with them. We were assured of that.

John Mason (Glasgow Shettleston) (SNP):

I wish to pursue a point made by Michael Marra. The Lord Advocate has said that prosecutors were entitled to take what the Post Office gave them at face value. Later, she said that they had to be able to rely on the agencies concerned. Surely, with hindsight, none of the 70 agencies should be completely trusted now. No individual is completely trustworthy, and surely no agency is completely trustworthy.

The Lord Advocate: Specialist reporting agencies have been in place for a long time—hundreds of years, in some cases. The point is that this case relates to the deficiencies in Horizon and the fact that the Post Office was not candid about the problems. That is right, and that is what has caused the enormous problems. However, we work with many reporting agencies. For example, Police Scotland, including its legacy forces, has been our main investigative agency for many years in Scotland, and it has carried out that role successfully. There is no reason to doubt the professionalism of Police Scotland in its work, its duty of candour or its duty of revelation.

There has to be some system, but if part of that system fails, as it clearly has done in this case, we need to look at what has happened, find out what has gone wrong and remediate where we can. I have made it clear that we are looking seriously at the reporting agency—the Post Office—and we will consider whether it is a reporting agency that we can continue to work with and have confidence in. We rely on reporting agencies to report professionally, with candour and in line with their duties of revelation, as set down in law.

Paul Sweeney (Glasgow) (Lab): "The patronising disposition of unaccountable power"

was the title of the Bishop of Liverpool's report into the Hillsborough disaster, and it seems like an apt title for this egregious miscarriage of justice. The member for Falkirk East commented that the trauma that was visited on people was significant and that simply sending a letter to them might be damaging in itself. Will the Lord Advocate look at the processes for engaging with the individuals who have been identified by the Scottish Criminal Cases Review Commission, of which only around a fifth have come forward, and find a more proactive way of engaging with them? Will she perhaps also consider the potential costs of access to justice, particularly for those who found themselves bankrupted by the original convictions?

The Lord Advocate: It is important to recognise the different roles of the prosecution service and the Scottish Criminal Cases Review Commission in such cases. The reason for the creation of the Scottish Criminal Cases Review Commission was to provide an independent body that could explore issues such as miscarriages of justice in such circumstances. The commission is the body that should be approaching individuals, many of whom, I accept, have been severely impacted and traumatised by what has happened.

We can inquire of the commission what trauma-informed practices it has in place—I can do that—but it is not for the Crown Office to communicate with, write to and engage to any degree with those who are badly affected by the miscarriages of justice in this case.

On the representation that individuals get, the commission brings its case to court and all those whose cases are currently before the appeal court have counsel instructed. A system is therefore in place for the commission and lawyers to argue the cases for individuals.

I do not understand there to be a question around whether individuals would be able to afford representation in the court of criminal appeal. I can be corrected on that, and I can find out a bit more about it and write to Parliament about the process and the support mechanisms that are available, but the important thing might be for contact to be made with the commission to find out what it is doing to recognise the reasons for people not coming forward and what can be done to support people with those types of cases.

Only 16 cases have come forward and only half of those have been referred by the commission to the court of appeal. That is a low number compared with the number of people who were written to. I hope that that answers the question. I can explore in further correspondence anything else about the process and what support the commission can give.

Graham Simpson (Central Scotland) (Con): Is it the Lord Advocate's position that there will be no expedited process in Scotland for clearing the people who have been wrongfully convicted? Even if we get such a process in England, there will be nothing like that in Scotland. Is that what she is saying?

The Lord Advocate: I hope that I answer this question correctly. I am not saying that there is an expedited process in England and Wales for cases going through the Court of Appeal. Indeed, in the past few days, the commission has explained the challenges in taking en masse appeals through the Court of Appeal in England and Wales. There are a lot of interesting blogs by the Criminal Cases Review Commission in England and Wales. A recent one, which was published in July 2023, indicates the challenges of en masse appeals through that process. We also know that—*[Interruption.]*

The Presiding Officer: Through the chair, please.

The Lord Advocate: We know that, in relation to England and Wales, some appeals have been processed, some have been granted and some have been refused. There is, similarly, a process in Scotland that mirrors the process of the Criminal Cases Review Commission in England and Wales. Every effort is being made by the court here to expedite those cases, where possible. I know that the Lord Justice Clerk said exactly that at the latest hearing of the case.

Other expedited processes are distinct and separate from the criminal justice process. However, if there is a quicker way to do this, and it is highlighted, and it is lawful and the right way to proceed, that is what will be done. I am not taking any decision in this case to go slow.

Daniel Johnson (Edinburgh Southern) (Lab): The scandal hinges on the fact that the Post Office continued to investigate and prosecute people after it knew that evidence from Horizon was flawed. I push the Lord Advocate on her timeline. She is saying that it was not until 2019 that the Crown Office was told that the evidence was unsound or that it had reason to doubt it. However, that is simply the point at which it was proved in a court of law, which is different from knowing and having reasons to doubt it. Indeed, the Crown Office's timeline suggests that.

In 2013, the Crown Office said that it needed to carefully consider evidence. In 2015, it stopped the prosecutions. There were public questions published in *Computer Weekly* as long ago as 2009, and there were questions in many national newspapers. When did questions regarding the safety of the evidence first arise in the Crown Office? What steps to investigate that did the

Crown Office take, because that was clearly before 2019? When did the Crown Office know that the evidence was not safe? Was that before or after the decision to stop the prosecutions?

The Lord Advocate: The period in which the prosecutions stopped was 2015. It is important to make a distinction between what the Crown Office and Procurator Fiscal Service knew and the work of the reporting agency. The Crown Office was entitled to rely on the reporting agency, which I referred to previously, and the work that it did.

In the period from 2013 to 2015, the agency indicated—through its experienced staff, through witness statements and demonstrations of the operation of Horizon and in meetings with Crown Office and Procurator Fiscal Service representatives—that there was no problem with the Horizon system and that, in previous cases that had been prosecuted by Scottish prosecutors, there were no concerns about the accuracy of the evidence that had been submitted by the Post Office. Following 2013, when the issue was raised in meetings because of public concern, Scottish prosecutors were assured that the Horizon system was robust and that it would have no impact on the evidence that was available to Scottish prosecutors and the safety of that evidence.

In relation to what Scottish prosecutors knew, they did not know through that period of time—from 2013 to 2015—that there was any difficulty whatsoever with the Horizon system. That continued to be the position of the Post Office thereafter. It said that there was no problem with the Horizon system, and it was only after the adjudication of the courts in England and Wales in 2019 that that was asserted as being positively wrong. It is quite clear from the reported decisions of the court of criminal appeal in England and Wales that, until 2019, the Post Office refused to accept that there were problems with Horizon. It is clear from the reported decisions that that is the case.

Stephen Kerr (Central Scotland) (Con): The Lord Advocate has apologised for something, on behalf of the Crown Office, but I am a complete loss and cannot understand exactly what that apology is for because, for the past 58 minutes—for almost an hour—we have heard one justification after another for what the Crown Office has done. The Lord Advocate has also made repeated assertions that not every case involving Horizon is a miscarriage of justice.

Since the Bates judgment in 2019, it has been a known fact that Horizon was not a reliable source of evidence, but was, in fact, flawed and a fraud.

Is there a presumption behind the Lord Advocate's comment about not every case involving Horizon being a miscarriage of justice?

Since 2019, has the Crown Office reviewed every single one of the 73 convictions? Why is the Crown waiting for people to come forward rather than being more proactive in engaging with all the people who have been impacted by the scandal? It seems to me that, for the past hour, we have heard only excuses.

The Lord Advocate: I do not accept that. There must be an understanding of the clear distinction between the role of the Crown Office and Procurator Fiscal Service and the work of the Scottish Criminal Cases Review Commission.

Let me be clear. In the Hamilton decision, the court of criminal appeal in England recognised that not all cases were Horizon cases. In the Hamilton decision, the majority of convictions were quashed, although a number of convictions were not quashed, because they were not Horizon cases. That is the process that the courts in England and Wales have been going through, and we must bear in mind that the courts in Scotland will have to go through that process. They will have to look at each case individually to determine whether it is a Horizon case, in the sense of being a miscarriage of justice because reliance on Horizon evidence has resulted in that miscarriage of justice.

The situation in Scotland is more complicated because of our rules of corroboration. In Scotland, questions of miscarriage of justice move from being the Crown's responsibility to being that of the Scottish Criminal Cases Review Commission. The commission has undertaken work in relation to the 70-odd cases that are with it and has written to everyone involved. It is only appropriate, because of the separation of roles, that the commission should do that work. It is not for, and it would be wrong for, the Crown to be seen to pursue individuals who have been, or who have asserted that they have been, subject to a miscarriage of justice. That is just not the way that our system works at all.

I am not in any sense suggesting that nothing has gone wrong here. It quite plainly has, and I have apologised for the way in which the system has resulted in those unfortunate events. However, prosecution stopped in Scotland in 2015 because we could not prove that the system was okay. That was not because we had to prove it; that would be a misunderstanding of the role of the Crown. It became clear only in reading the Hamilton decision that the court of criminal appeal in England and Wales had, for the first time, considered cases of that nature, determined the approach that was to be taken to understand what was a Horizon case and what was not and decided that certain convictions should be overturned and that certain others should not be. We know that that process has continued to be

pursued in England and Wales, and it will be pursued in Scotland until such time as matters change, if they do.

Nobody is hiding anything here. It is important to understand that we did not know. We were not told. We are entitled to rely on the reporting agency's assurances, and it is very sad indeed that we were misled to the extent that we were. I do not think that I can say any more about it than that.

The Presiding Officer: I will take two further questions. I call Ash Regan, to be followed by Kevin Stewart.

Ash Regan (Edinburgh Eastern) (Alba): The Crown Office had an overview of all the cases that were prosecuted in the Scottish courts. I ask the Lord Advocate why the volume of cases among the highly vetted sub-postmaster population did not trigger concerns as to the veracity of the technical evidence.

The Lord Advocate: I can only repeat what I have said about what happened in this case. Assurances were provided to Scottish prosecutors. In particular, an independent report said in August 2013 that there was no systemic issue with the system. In meetings with Post Office officials, Scottish prosecutors were assured that there were no difficulties with the system and that there were no difficulties and no concerns about the accuracy of the evidence that the Post Office had submitted in relation to concluded cases. That being the situation, it is difficult to see what else the Crown could have done.

As I said in response to Ms McNeill, who referred to Mr Munro's points, that suggestion presupposes that the Crown knew that the sub-postmasters were being told by the Post Office that they were the only ones affected. It fails to recognise that the cases were being dealt with across the country and were not limited to one locality. Had there been a spike in one area, there may have been an identifiable trend, but the reality is that the many cases were spread out.

What has resulted in miscarriages of justice here—I cannot be clearer about this—is that Horizon was unreliable and the Post Office was aware of that yet failed to properly inform the Crown about it.

Kevin Stewart (Aberdeen Central) (SNP): I am grateful to the Lord Advocate for her statement and for the length of time that she has taken to answer questions on it. I thank her for going into some depth.

Some would say that I am a plain and simple man, Presiding Officer. We have heard from the Lord Advocate about a lack of candour and about being misled by the Post Office. Can we take it

that, for a long time, the Crown Office and Procurator Fiscal Service was told a pack of lies by the Post Office? Does the Lord Advocate feel that it was the duty of the Crown Office and Procurator Fiscal Service to scrutinise the Post Office, or was that a job for the UK Government?

The Lord Advocate: I think that what I can do is to answer that in the context of the Crown prosecution service in Scotland being supplied with information from a specialist reporting agency that had provided reports to the Crown Office for many decades. It was a trusted organisation with an established reputation as one of the most successful Government agencies. When it came to the reporting of Horizon cases, it professed to be an expert in the Horizon system and its operation. Its experienced staff provided statements explaining the operation of Horizon and they spoke to how it was used to commit criminal offences.

At the time when the cases were reported, there was no reason to doubt that evidence. Indeed, the Post Office obtained an independent report confirming that there were no systemic issues in Horizon. It simply could not have been anticipated that the Post Office, its investigators and its independent auditors could have got it so wrong. This miscarriage of justice is truly exceptional. Nothing similar has ever been seen before. Its facts and circumstances are unique.

It is incumbent on a reporting agency to meet its obligations of disclosure under the 2010 legislation and the code of practice of 2011. The duty of disclosure on the Crown in relation to what it knew about the Horizon system was simply not engaged. No information was given to the Crown Office that the Horizon system was unsafe, so there was no basis at all on which we could provide evidence to the defence that indicated an undermining of the Crown's case or supported the defence case. We were told that the system was reliable.

The Presiding Officer: That concludes the ministerial statement. The next item of business is a stage 1 debate on the Visitor Levy (Scotland) Bill. I will allow a moment or two for front bench members to organise themselves.

Visitor Levy (Scotland) Bill: Stage 1

The Deputy Presiding Officer (Annabelle Ewing): The next item of business is a debate on motion S6M-11871, in the name of Tom Arthur, on the Visitor Levy (Scotland) Bill at stage 1. I invite members who wish to speak in the debate to press their request-to-speak buttons, and I call Tom Arthur to speak to and move the motion. You have up to 10 minutes, minister.

15:46

The Minister for Community Wealth and Public Finance (Tom Arthur): First, I thank the Local Government, Housing and Planning Committee for its work in examining the bill. I am pleased that a majority on the committee supports the general principles of the bill, and I thank all the committee members for the diligent and thoughtful way in which they have carried out their work and for the useful report that they have produced.

I also record my thanks to all those who have engaged constructively with us to improve and refine the bill, including members of the Parliament, businesses, local government and others who have an interest. I have welcomed the positive way in which they have engaged with the Government, and I will highlight some of the fruits of that engagement later in my speech.

The bill is an important measure. If it is passed, it will give local authorities a significant new power. Twenty-one of the 27 European Union countries already have some kind of visitor levy, and such a levy is commonplace in other locations throughout the world. I strongly believe that a visitor levy can be a force for good in supporting the visitor economy and bringing benefits to visitors, residents and businesses. It offers councils an opportunity to use the proceeds to invest in their local economies, thereby bringing benefits to residents and visitors alike.

Ivan McKee (Glasgow Provan) (SNP): Talking to businesses makes it clear that the work that has been done on the bill is a real test of whether the new deal for business has traction. As the minister knows, concerns have been raised by the likes of the Scottish Tourism Alliance, the Federation of Small Businesses and others about the administrative burden, the complexity, the VAT threshold and many other issues.

However, specifically on the point about the contribution to local economies, what steps will be taken to include local businesses on committees that work with local authorities to make sure that the proceeds from the visitor levy are spent locally on things that will support the tourism economy?

Tom Arthur: I thank Ivan McKee for his close work, collaboration and input on the bill when he was Minister for Business, Trade, Tourism and Enterprise. I very much recognise the calls of the STA and others to look for ways in which we can maximise the input of business in determining the allocation of funds to support the visitor economy. I will return to those points later in my remarks.

International good practice that has been highlighted by the European Tourism Association tells us that local consultation is crucial to having a successful visitor levy. The bill will require a local authority to consult local businesses, communities, and tourism organisations. As Ivan McKee picked up on, good local engagement will be important in making sure that a visitor levy is well designed and that the funds that it raises will be used to best effect. I welcome the fact that the committee's report emphasises that point, as well.

The committee's report raises a number of issues relating to the provisions in the bill. The Scottish Government has provided a written response on those issues, but I will briefly address some of the main points.

First, the report raised the matter of the right basis of the charge for the levy. Under the bill as introduced, a visitor levy will be a percentage rate of the cost of accommodation, with the rate being set by the local authority. We have chosen that model for its simplicity and proportionality. It means that a levy will reflect visitors' ability to pay and it will adjust automatically as prices change through the seasons.

The model also means that any visitor levy that is paid will reflect the type of accommodation—from five-star hotels to campsite pitches. However, we are aware of the calls from the industry and some local authorities to change the basis of the charge to a flat fee. A flat-fee model has its own merits, including ease of collection, but it sacrifices the fairness that is inherent in a percentage rate.

The committee's report has called on the Government to work with stakeholders to agree a way forward. Today, I can confirm that we will engage with our local government and industry partners to consider the issue further, and we will confirm the Government's position before stage 2 takes place.

Murdo Fraser (Mid Scotland and Fife) (Con): The minister is talking about scope. Has he considered further the issue of camper vans? Does he have concerns that the levy is a tax on bricks and mortar? In many parts of Scotland—particularly around the north coast 500 and elsewhere—we see a shift towards use of camper vans which, as the bill stands, will be exempt from paying the tax, particularly if they wild camp, which carries problems in itself. Is there any way that the

legislation might be amended to bring camper vans within its scope?

Tom Arthur: If Mr Fraser will indulge me, I will touch on that in my prepared remarks. Beyond that, I would be more than happy to engage with him further, following the conclusion of the debate.

The committee's report notes that robust monitoring will be needed in order to understand the impact of any visitor levy that is introduced by a local authority. The bill already requires that a local authority report annually on the performance of the visitor levy in relation to its objectives, and to review formally the visitor levy scheme every three years. We believe that such local monitoring arrangements are appropriate, because they reflect the discretionary nature of the levy and are in keeping with the Verity house agreement. However, in the light of the committee's report, we will explore with our local government partners the potential merits of taking a co-ordinated approach to monitoring.

On the definition of overnight accommodation, I know that there are strong views on the inclusion of moorings and berthings. I have been engaging with the marine industry to understand further its concerns and perspective. Following that helpful engagement, I can confirm that the Scottish Government accepts the committee's recommendation to remove moorings and berthings from the scope of a visitor levy. I pay tribute to Stuart McMillan MSP, who has convened meetings to enable me to discuss the issue and hear the views of the industry. I look forward to working with Mr McMillan and others to address the issue at stage 2.

Another aspect of the bill that has raised strong views, which Mr Fraser touched on, is the treatment of motorhomes and camper vans. Under the bill as introduced, a visitor levy can apply to motorhomes that stay overnight on a campsite. Motorhomes or other vehicles that stop in other areas, such as private land, would not be captured.

The Scottish Government has considered carefully whether a levy or charge could be applied to include such activities. Discussions with council and land management stakeholders have highlighted significant issues with a levy on motorhomes, including potential difficulties in application, administration and compliance. I welcome the committee's similar conclusions on that aspect, and I recognise its point that there might in the future be technological solutions that could allow a levy or charge on motorhomes to be developed. We will continue to engage with our partners and stakeholders on the issue, and we will consider any developed proposals that will work to support the visitor economy.

I turn to exemptions from paying the visitor levy. Under the bill as drafted, the visitor levy will not apply to those who use overnight accommodation as their sole or usual place of residence. That means, for example, that people who are homeless, or are at risk of homelessness, and those who are fleeing from domestic abuse will not have to pay the visitor levy. We recognise that there might be other instances in which a local authority believes that charging a levy would be inappropriate, which is why councils would be given the power to create their own exemptions when designing their levy schemes. I note that the committee has asked the Government to consider whether national exemptions should be created for children and young people, and I am happy to confirm that the Scottish Government will consider that suggestion further.

Fergus Ewing (Inverness and Nairn) (SNP): We have spent an hour this afternoon debating the Horizon computer system. If the visitor levy is going to depend on either one computer system or up to 32 systems, has anyone worked out how those are to be organised and paid for, how much that will cost and what little sum will be left for anyone else?

Tom Arthur: I am happy to assure Fergus Ewing that the business and regulatory impact assessment and the financial memorandum to the bill take into account what the broad cost of the legislation would be if it was enacted and utilised by local government. It would clearly be for individual local authorities to decide whether to proceed with a visitor levy.

We have undertaken to ask VisitScotland to convene an expert group, bringing expertise from industry and local government together to produce guidance and advice on best practice and implementation. That is partly to assist local authorities in ensuring that they have the most effective administration and implementation of a visitor levy, should they choose to proceed with one. I am, of course, happy to continue having conversations to determine where further harmonisation of the administrative approach between local authorities would be appropriate, while still allowing local authorities the policy autonomy to apply a visitor levy that is best suited to their particular area.

I note the comments from the committee on the lead-in time that will be required before a local authority can implement its levy. I appreciate the desire of councils that have already undertaken work on a visitor levy to use the new power as soon as possible. However, I am also keenly aware of the strong support from the hospitality and tourism industry for an 18-month implementation period, because that would give

businesses the necessary time to put in place measures to collect the levy effectively.

That issue is of real importance to the tourism industry, and I have listened carefully to its arguments. The Scottish Government therefore considers the 18-month implementation period to be an appropriate length of time that will give businesses the time that they will need to adapt to any visitor levy that a local authority introduces—

Daniel Johnson (Edinburgh Southern) (Lab): Will the minister give way?

The Deputy Presiding Officer: The minister is bringing his remarks to a close.

Tom Arthur: I have also noted the committee's call for us to consider allowing funds that are raised by a visitor levy to

“be invested in services or facilities used by visitors travelling for business purposes”.

We have listened to local government and others on that point, and we will consider how the provisions on use of funds can best be refined at stage 2 to include services or facilities that are used by people who visit an area for business.

The Deputy Presiding Officer: Minister, you need to bring your remarks to a close, please.

Tom Arthur: I come to my final point. As I said, we have recognised calls for a national cap on the levy rate, and we will consider that ahead of stage 2.

The visitor levy is a new power that will enhance local government and create opportunities to generate significant revenue for investment in our local tourism economies. It will be a discretionary power, should the legislation be passed.

I move,

That the Parliament agrees to the general principles of the Visitor Levy (Scotland) Bill.

15:57

Ariane Burgess (Highlands and Islands) (Green): It is my pleasure to speak on behalf of the Local Government, Housing and Planning Committee in the stage 1 debate on the Visitor Levy (Scotland) Bill. I thank all those who took the time to provide evidence to us. We received more than 370 responses to our formal consultation, with a similar number engaging via our more informal online forum.

As part of our scrutiny, the committee visited Orkney and Aviemore to listen to the views of local stakeholders, including councils. In addition, parliamentary officials supported several engagement workshops that were held in Edinburgh and across the Highlands in order to

hear the views of local communities. I thank all those who contributed to our scrutiny of the bill.

Turning to our stage 1 report, it is perhaps worth highlighting that, while the full committee signed up to many of the recommendations, there were a significant number from which Conservative members of the committee dissented. I am sure that they will elucidate their reasons for that later in the debate, and I look forward to hearing their contributions.

Given the time available, I intend to focus my comments on three key themes of consideration for the committee: the appropriateness of a significant degree of local autonomy around whether and how to implement the levy; the issue of whether a percentage rate or flat-rate charge would be most appropriate; and the ways in which revenues that are raised from a levy should best be invested to the benefit of visitors and local communities alike.

As members will know, similar levies have been in place for some time throughout Europe and in other parts of the world and appear to have been successful in generating revenues to help to improve the experience of visitors to popular destinations. It was suggested by some stakeholders that the introduction of a levy in Scotland could deter tourists from visiting, but, having reflected on the evidence in detail, the committee considered that, on balance, the introduction of a levy at a modest rate would be unlikely to have a significant deterrent effect on visitors, given the unique nature of Scotland as a destination and the experiences of other jurisdictions where a levy has been introduced.

It is worth noting that, given that the bill is enabling legislation, local authorities would not be obliged to introduce the levy. Indeed, it appears likely that only relatively small numbers of councils would do so in the first instance. The bill also provides for a high degree of flexibility in how a levy could be implemented, should a council choose to do so. That approach was broadly supported by local authorities as being in keeping with the principles set out in the Verity house agreement. However, representatives of the tourism and accommodation sectors generally preferred national consistency, with one stakeholder suggesting that parts of the bill amounted to “localism for localism’s sake”.

Having considered those opposing perspectives in detail, the committee recognised that there were persuasive arguments in favour of a local approach as well as for national consistency. However, on balance, the majority of members of the committee were persuaded that local government should have the flexibility to design an approach that is best suited to local circumstances. Remaining mindful of the concerns

of many stakeholders, we highlighted the importance of robust monitoring to ensure that negative impacts for businesses and others can be addressed, should the need arise. We welcome the Scottish Government's recognition of the benefits that a co-ordinated monitoring approach could bring and its commitment to discussing the matter further with local government.

Turning to the rate at which a levy would apply, the bill provides that it would be a percentage of the total accommodation cost, which would be set by the local authority. Again, many local authorities welcomed the flexibility that that would bring to councils, although others preferred a flat rate for administrative ease. The tourism and accommodation sectors overwhelmingly favoured a flat rate, with the Scottish Tourism Alliance arguing that a percentage model would be overly complex and excessively burdensome for certain types of accommodation providers and visitors. Conversely, we heard compelling arguments about proportionality from other witnesses, with the European Tourism Association suggesting that it is hard to justify someone who is staying in budget accommodation paying the same amount as someone who is staying in high-end accommodation.

As is noted in our report, deciding what is the right approach was perhaps the most challenging aspect of our consideration of the bill. We recognise that there are strong arguments for and against having a percentage or having a flat rate, and we note that both approaches would inevitably bring their own benefits and challenges. For that reason, we invited the Scottish Government to undertake further work with stakeholders before stage 2 to reach an agreed solution. I welcome the Scottish Government's commitment—which we heard from the minister—to reflect on that further ahead of stage 2. However, I would welcome hearing from the minister in summing up that such further reflection will involve consultation with all the key stakeholders.

The third and final theme that I intend to discuss today relates to how any revenues raised through a levy should be invested. The bill provides that any funds raised from a visitor levy should only be used to support the objectives of a visitor levy scheme, which

“must relate to developing, supporting or sustaining facilities or services which are substantially for or used by persons visiting the scheme area for leisure purposes.”

Again, it would be for local authorities, in consultation with local stakeholders, to decide exactly how revenues are spent to support those objectives. The tourism sector broadly welcomed that definition, and the Scottish Tourism Alliance explained that

“it is only fair that the money raised is reinvested in tourism.”

Of course, there are many facilities that are used by visitors to an area and local residents alike. The committee supports decisions on spend being taken at a local level and agrees that the definition is broad enough to allow flexibility in spending priorities, following consultation with local stakeholders, while ensuring that investment corresponds to the priorities of local tourism and accommodation businesses.

However, although we generally support the criteria for investing revenues, we also listened to stakeholders who highlighted the economic importance of business visitors. The Edinburgh Hotels Association told us that business events alone are worth £2 billion to the Scottish economy. I am pleased that the Scottish Government has committed to amending the bill so that funds can be invested in services or facilities that are used by visitors travelling for business purposes as well as by those doing so for leisure.

I want to add another note on the berthing and mooring position in the bill. I am glad to hear that the minister has taken that point on board.

Time does not allow me to cover all the areas that the committee considered at stage 1, but I look forward to the contributions of other members in the debate. I conclude by noting that the majority of members of the committee supported the general principles of the bill and stand ready to work constructively with the minister at stage 2, should the Parliament approve the bill's general principles at decision time.

16:06

Miles Briggs (Lothian) (Con): I thank the clerks of the Local Government, Housing and Planning Committee for the work that they have put into our consideration of the bill and the many organisations that have provided helpful briefings ahead of today's debate.

We should rightly be proud of and celebrate our outstanding tourism sector in Scotland. The visitor offer that tourism businesses across Scotland provide is world class, and the importance to our local and national economy is significant and must not be underestimated or undervalued. Tourism is estimated to be worth £4.5 billion to the Scottish economy. It directly supports more than 250,000 jobs across the country, importantly in some of our most economically vulnerable rural and island communities.

Many tourism businesses in rural Scotland have not fully recovered from the impact of the pandemic and have, in recent years, faced a period of significant additional costs on their businesses. It is therefore understandable that

many tourism businesses are concerned about the impact that the bill will have on their business and the wider tourism sector, especially those small businesses that, under the bill, are set to become tax collectors and be responsible for and—perhaps more important—liable for the policy. The bill could also lead to smaller businesses being pushed over the VAT threshold unless the visitor levy tax is classified as non-taxable business income, as Ivan McKee touched on.

A small self-catering business stated in its response to the Local Government, Housing and Planning Committee's consultation:

"Having experienced the stress and evident on-going confusion regarding the short-term let legislation, with all 32 versions of rules and pricing and different interpretations of the law, I am afraid that the same fiasco will be repeated with the visitor levy."

I hope that the minister is taking on board the concerns that have been expressed to the committee.

Many witnesses have stated during the evidence sessions that this is not a tourist tax but another accommodation tax. In the time that I have today, I want to outline several areas in which I hope that the Scottish Government will consider supporting important amendments as we move to stage 2. I note the Scottish Government's response to the Local Government, Housing and Planning Committee's stage 1 report. The Scottish Government states that it is still considering options around the merits of a flat percentage rate, and I welcome the comments that we have heard. However, industry must be at the heart of the decision, and I hope that the proposals that the STA has put forward will be considered by ministers.

If the bill is passed, it is important that we introduce a national set of exemptions so that certain groups are not forced to pay additional charges. The current voucher proposal in the bill is simply not fit for purpose, and the bill as it stands is weak and does not present a clear framework for how exemptions will operate. The bill needs to make available a defined set of national schemes.

Tom Arthur: Will the member give way?

Miles Briggs: If I can get some time back, I would be happy to take an intervention.

The Deputy Presiding Officer: The intervention should be very brief, please.

Tom Arthur: Miles Briggs has spoken about national exemptions. I am happy to have a conversation about that. What is his party's position on the discretion for local exemptions?

Miles Briggs: If we can get the national exemptions right, local exemptions will not be needed. It is a question of ensuring that those are

included in the bill. Over the time that we have had in committee and in the limited time that we have had today, there has been an emerging consensus that the voucher scheme will not provide for that and that having those exemptions in the bill is important.

It would be unfair to capture some of the most vulnerable people in our society in the bill, which will be the case if there are not exemptions for people visiting children or family members in hospital or hospices, people visiting a family member in prison, business travellers, including actors and stage support staff, and people staying in an area for work reasons—for example, people who are working on renewable and net zero projects.

The Scottish Conservatives want to see workable solutions embedded in the bill. It is clear, as the minister has already acknowledged, that exemption schemes are in place across Europe and have been at the heart of different bits of legislation in different parts of Europe. In almost all schemes, children are exempt, and many also provide a clear list of additional groups that are exempt from paying the tax—for example, residents who reside in a local authority area, children and school and further education groups, and disabled people. I welcome the potential exemption that the minister has pointed towards. In practically every country in which a tourism levy operates, children under 18 are exempt. In Portugal, an exemption is made for people under 23.

As the Federation of Small Businesses stated in its briefing, there is concern about potential variation and a total lack of detail about how the exemptions will be applied and administered by businesses. That is why the Scottish Conservatives will lodge a number of amendments at stage 2 to try to ensure that clarification is provided and the necessary provisions are included. I hope that ministers will engage positively on that important issue. The bill might not come into force until spring 2026, but ensuring that those exemption schemes are built into the models and systems that are needed from the outset must be a real priority.

Finally, with other bills in recent years, such as the short-term lets bill, we have seen significant problems and costs faced by local authorities and businesses. The Association of Scotland's Self-Caterers is right to say that the visitor levy expert group needs to provide detailed answers and mechanisms for the bill to operate effectively in a uniform way in the councils that decide to take the policy forward.

As things stand, there is a significant vacuum in many areas of the bill, and we must see details developed to provide clarity and help the tourism

sector to limit the costs and negative impacts that the bill will have on its businesses. That is why the Scottish Tourism Alliance has made an urgent call for absolute clarity to be provided in the bill. I agree.

Our Scottish tourism sector already faces tax burdens that are among the highest that are faced anywhere in the world. I think that the tourism sector has accepted that the bill will be passed, with Scottish National Party, Green and Labour MSPs supporting the concept. However, the devil will be in the detail and, at present, that has not been provided for the bill.

The Parliament is developing a bad reputation for passing poorly drafted legislation. We cannot allow that to be the case for the Visitor Levy (Scotland) Bill and the measures that will be brought forward and administered, especially for small businesses such as bed-and-breakfast accommodation and guest houses, many of which do not currently operate an information technology system but will be forced to do so by the bill.

To conclude, we are opposed to the SNP-Green Government's plans to introduce the measures in the Visitor Levy (Scotland) Bill. We believe that the bill could have a significant negative impact on an industry that has suffered, especially during the pandemic. We want to ensure that ministers listen to the concerns that have been raised and do all that they can. I genuinely hope that, in a spirit of consensus, ministers will reach out beyond the parties that support the bill in an effort to ensure that we put things right. I have led many conversations about the exemption schemes in the committee. I want to ensure that that is taken forward.

Ministers have stated that the purpose of a visitor levy is to generate revenue for local government in order to support and maintain tourism-related infrastructure, services and amenities. However, we are still not clear about how those funds will be ring fenced to help to achieve that. Who will take forward the decision making on where the moneys are spent?

In the coming weeks, Scottish Conservatives will work to try to limit the damage that the bill might cause our tourism businesses and to improve the bill by making it fairer and limiting its impact on those who might be captured by it, such as people who are visiting loved ones in hospital, young people, those who are on education visits and vulnerable families. I hope that we can work across the Parliament to take that forward to stage 2 and finally to stage 3.

16:15

Mark Griffin (Central Scotland) (Lab): We welcome the debate and support the bill's general

principles. The power for councils to implement visitor levies that will help to pay for services that support tourism is long overdue. For the best part of a decade, we have called for that here and in council chambers across the country.

I thank the clerks to the Local Government, Housing and Planning Committee and all the organisations that gave evidence on the issues that the prospect of the new levy raises. The concept is simple, but the detail quickly becomes complex, and many competing arguments have been heard. The complexity of the debate has underlined how key tourism is to Scotland's economy. It is right that we all understand that the bill must achieve a balance between supporting sustainable tourism, promoting economic growth and funding investment in local services.

As with the council tax surcharge on second homes and the licensing scheme for short-term lets, there will be far more rationale for a visitor levy in some parts of the country than in others. The benefits to Edinburgh or the Highlands are clear, but, as I have mentioned in previous debates, not all of Scotland is visited equally. In my region, Lanarkshire has just nine hotels for every 100,000 people, while Lothian has 29 hotels for that number. Whether a tourist tax is a useful tool for all councils will be for them to determine. As the bill team has said, only four councils have expressed interest so far.

Many issues need to be addressed at stage 2. Ensuring that implementation of the powers is not overly onerous or impractical for businesses or local authorities is important. The committee came to the view that a levy would be unlikely to deter visitors significantly.

Throughout our recommendations, we emphasised again and again that robust monitoring and reviews were needed to be sure that the powers were being used in a transparent and accountable way, which would address the concerns that were expressed about the impact on businesses and visitor numbers and about how the funds would be spent.

The bill requires funds to be spent on

“developing, supporting or sustaining facilities ... for leisure purposes.”

Such hypothecation runs counter to the Verity house agreement, and the Convention of Scottish Local Authorities and councils have argued against ring fencing or excessive regulation. However, the tourism sector prefers greater prescription. It says that, if its clients and customers are to face additional charges, investment in the facilities and amenities that visitors and residents use should be prioritised.

Labour members support the clear sentiment that the revenues cannot be used to undermine or further cut budgets. Campaigns for a levy have long identified culture and leisure budgets that need to be propped up, but the Scottish Government must not legislate to force councils to plug gaps by spending funds from the levy. Aberdeen City and Shire Hotels Association said that the funds

“cannot be used to replace core services.”—[*Official Report, Local Government, Housing and Planning Committee*, 24 October 2023; c 41.]

The Association of Scotland’s Self-Caterers made it clear that, if that happened, the sector’s support would be lost completely. The committee’s view was that funds should be kept in separate accounts and should be considered additional to existing funding streams.

When we go beyond the initial idea of creating a new tax or levy, the complexities start to become obvious. Concern about whether the measure will be a tourist tax or a visitor levy was raised frequently in the evidence that the committee heard.

Craig Hoy (South Scotland) (Con): Does the member not accept that, given the extreme financial constraints that our councils are operating under presently, what is given to them with one hand, through the levy, is, in reality, likely to be taken away with the other?

Mark Griffin: Mr Hoy emphasises my point: the levy cannot be a substitute for a reduction in the general revenue grant to local authorities and it cannot be about plugging a gap. Any revenue that is raised must be used to improve the tourism offer and the services that tourists appreciate and visit Scotland for. It cannot be used for back-filling existing funding gaps, and the Scottish Government should commit to reversing those before we even look at the levy. Without that, we will lose the sector’s confidence in the levy.

Many witnesses have said that the levy, in its simplest form, is an accommodation levy, with the chargeable event being when someone enters overnight accommodation for a stay. We have heard from the likes of Outer Hebrides Tourism, Visit Arran, Argyll and Bute Council and Highland Council about how that definition would not levy day trippers or those who are on cruise ships, driving camper vans or wild camping. One of the unintended consequences could be the incentivisation of more day trippers, and we should keep an eye on that.

A remaining fundamental issue of disagreement is whether the bill should dictate the charging framework for the levy, and whether the charge should be a percentage or a flat rate. Glasgow City Council and East Lothian Council have said

that they prefer a flat rate, while West Lothian Council, South Lanarkshire Council and City of Edinburgh Council prefer a percentage. Edinburgh’s preference is informed by the need to take account of price fluctuations throughout the season and to progressively levy the broad range of accommodation, from budget to luxury.

FSB Scotland has said that its members were split on the differences, and the Convention of Scottish Local Authorities has called for there to be a general power for councils rather than the levy and the levy mechanism being defined in primary legislation. A tiered flat rate is also proposed as a progressive but simplified option that could be prescribed in the legislation.

There was also extensive concern about the complexity of implementation and collection of the levy, because the accommodation owner would be the person who is liable for collecting levies and paying the sum to councils. That could be very complex for small and micro businesses. The committee agreed that the burden should be kept to a minimum, and—

The Deputy Presiding Officer: Mr Griffin, could you bring your remarks to a close, please? Thank you.

Mark Griffin: —we look forward to getting feedback from the expert group at stage 2.

We have proposed a similar levy in previous manifestos. We have identified that it could be a key part of the fiscal framework and for the democratic accountability of local authorities. For those reasons, we support the principles of the bill at stage 1.

16:23

Beatrice Wishart (Shetland Islands) (LD): This evening, Scottish Liberal Democrats will offer conditional support for the bill at stage 1. However, there will need to be substantial changes, including on making the levy applicable to cruise ship passengers—I will speak more about that later—if we are to vote for the bill at stage 3.

Scottish Liberal Democrats agree with the principle of allowing councils in areas with high tourism demand the option of introducing a levy in order to invest in local infrastructure and services. Local authorities have their backs against the wall and will need options to protect budgets for key local services. Liberal Democrats believe in empowering people and communities. We therefore believe that local authorities should have the power to introduce such a levy if they so choose.

Some local authorities—Edinburgh, for example—are very keen to be able to make use of the powers as soon as possible. However, there

are concerns even in Edinburgh about the omission of cruise ship passengers from the levy. The loophole is problematic for councils across the country. It introduces an inherent unfairness that needs to be addressed before any legislation is in place.

The northern isles have a growing cruise ship sector. We offer a warm welcome and recognise the contribution to the local economy through bus tours, tourist guides and visitor attractions. However, with alarming speed, the population of some towns can seem to double, especially when several cruise ships visit on the same day. Up to the end of September, almost 124,000 visitors arrived in Lerwick in 2023. In comparison, a little over 58,000 people visited the previous year, so there was a significant bounce-back from the pandemic period.

Some day trippers travel across the islands. Addressing the impact of visitors on infrastructure—increased levels of maintenance might be required, or there might be the need for more public toilets, for example—falls to the local authority. There is also increased pressure on health services, including general practitioner services, pharmacies and hospitals. It is therefore unfair that day trippers would be exempt from the proposed visitor levy whereas anyone who stayed in accommodation on land would be obliged to pay it. A hotel guest in Shetland, who would pay the levy, would be far more likely to remain on the islands for longer but would have a smaller impact on local services while, at the same time, contributing more to the local economy. The unfairness to hotels, self-catering accommodation and other similar accommodation is therefore clear to see.

That is, I presume, why cruise ship passengers pay the visitor levy in Spain and the Netherlands. If it is possible for those people to be included there, why is it not possible here? I hope that the minister will consider extending the levy to people on cruise ships. That would make any levy more relevant and potentially applicable in the northern isles, but it would also be relevant to Edinburgh, where people on cruise ships that were moored at Queensferry or Leith could also contribute to the levy. As things stand, they would be exempt from it. The Law Society of Scotland's briefing flags the need for greater guidance to clarify the scope of the definitions of "chargeable transaction" and "overnight accommodation", so the inclusion of people on cruise ships needs much greater thought.

I take this opportunity to thank Scottish Land & Estates for its briefing ahead of the debate. I echo SLE's praise for the resilience of the tourism industry as it continues to recover from the Covid-19 pandemic, which effectively brought the

industry to a standstill. We need to ensure that the strong and united message that is sent out as we debate the bill is that tourism remains a key part of our economy and cultural offering and that the policy's intention is not to reduce the number of tourists who visit all parts of Scotland. To ensure that administrative burdens on small businesses are not too great, SLE recommends that returns to local authorities should take place only twice annually, and it highlights that a levy based on a fixed monetary sum rather than a percentage would be beneficial. SLE also points to concerns that smaller accommodation providers could find themselves in a position in which the levy forces them to go over the £85,000 VAT registration threshold. That would create even greater costs for smaller operators if the levy was classed as income for their business, which, of course, it would not be.

My party is minded to support the bill at stage 1, but we give notice that there will need to be changes, particularly the closing of the loophole relating to cruise ships, in order for us to be able to vote for it at stage 3.

The Deputy Presiding Officer: We move to the open debate.

16:28

Willie Coffey (Kilmarnock and Irvine Valley) (SNP): I thank the convener, who captured the issues very well on behalf of the Local Government, Housing and Planning Committee, and our clerks, who steered us through some choppy waters during our consideration of the bill at stage 1.

The visitor levy proposal has been around for a while, and it is part of the new deal that offers councils more powers, more flexibility and the opportunity to raise extra revenue locally to support their tourism offer. At our committee meeting this morning, the Minister for Local Government Empowerment and Planning indicated that the levy could raise an additional £35 million for local councils if the power is used.

Indeed, as the convener said, visitor levies are reasonably common across Europe, and they appear to be a successful tool in helping to improve the visitor experience. In fact, we might have been unaware that we have paid such a levy ourselves if we have been abroad. As has been mentioned, City of Edinburgh Council has been asking the Government for a tourism levy for some years and is keen to get on with introducing it, as are other councils.

Daniel Johnson: I agree that we often pay such levies when we are on holiday abroad and that they are prevalent. However, in many jurisdictions in which there is a levy, VAT is not applied or is

applied at a different rate. It is important that we are clear about that point of comparison so that we are comparing apples with apples. Does the member acknowledge that point?

Willie Coffey: I definitely acknowledge that. The minister has said in his responses to the committee's questions and in writing that there is an open door to discuss many of those issues at stage 2 and beyond.

Councils will not have to use the power but, if they do, they will be able to apply it across their whole council area or to parts of their area that they consider to be appropriate for the levy. It will apply to overnight accommodation, and quarterly returns will be made to the local council as part of the management of the levy.

As a few members have mentioned, the biggest debating point was whether the levy should be a percentage or a flat rate. It is fair to say that we heard some good, if opposing, arguments in favour of both. Our committee did not come down in favour of one approach over the other, but I note the Government's response that it considers the percentage rate to have the edge, given its more progressive nature and that it would reflect any changes in pricing. A percentage approach also helps us to avoid the question of whether it is fair that a flat rate should be the same for a five-star hotel as for a B and B. However, the issue is not settled, and the Government has committed to confirming its position before stage 2, as the minister said in his opening remarks.

Keeping things as simple as possible seemed to be the watchword of everyone who gave evidence. We got into detailed discussion about whether local flexibility might sometimes contribute to confusion. For example, everyone agreed that councils should have scope to design their own schemes to fit their area, but there should also be a balance between local discretion and standardisation at national level. In terms of rate setting, councils will be able to set a different rate for different areas, but they will not be allowed to set different rates for different types of accommodation. The aim of that is to try to keep a level of standardisation in place, and I hope that it is viewed as a reasonable compromise.

Another interesting development during our consideration of the bill was the minister's announcement that cruise ships will fall within the scope of the bill. Our colleagues from Highland Council reminded us that the area has 325,000 cruise ship visitors every year and that even a small disembarkation charge could make a huge difference in some of the area's remote communities. I know that the Government is working on that matter and may seek to amend the bill if it can carry out the work and consultation

in time, but, as I understand it, the Government will not delay the bill if that is not possible.

The committee also considered whether the Government should include within the scope of the bill camper vans, motorhome users and the delightfully titled wild campers—there may be one or two wild campers in the chamber today. COSLA's wise response to that was that the cost of collecting the levy in such situations would probably far outweigh the advantage of collecting it in the first place. I imagine that those will not ultimately fall within the scope of the bill, but the minister can clarify that in summing up.

A recurring theme throughout was how the public and our tourist visitors will be able to see tangible benefits of the levy over the years. The risk is that any revenue that is accrued as a result of the levy might disappear into broader council service delivery, but the bill states clearly that the requirement is that the money will be directed towards tourism and leisure services. That inevitably takes us into local accountability, and I am pleased that the Government will consult further with COSLA to develop evaluation indicators, which will also enable the public to assess whether the levy is delivering for their communities.

I really enjoyed doing this piece of work with the committee and hearing the many and varied opinions on the visitor levy and whether it will work. Time will tell, of course, and I am not sure whether my local authority, East Ayrshire Council, will ultimately take up the power. I look forward to the rest of the debate and the contributions from all members, but particularly those from my committee colleagues, who contributed a great deal to the production of the report, which will help to take forward the bill, should Parliament agree.

16:34

Pam Gosal (West Scotland) (Con): I am delighted to contribute to the debate from the Scottish Conservative benches. As a member of the Local Government, Housing and Planning Committee, I, too, thank the clerks for all the hard work that they have done. I also thank everyone who attended the sessions to provide evidence. The contributions of witnesses were hugely valuable in informing my recommendations on the report. My colleague Miles Briggs and I were often in a minority opinion on the committee's report and, in today's debate, I intend to set out why.

First, I was and still am sceptical about the aims of the Visitor Levy (Scotland) Bill. In truth, it appears to be a consolation prize for local authorities. Local government has suffered from years of underfunding by the Scottish Government, so, as a concession, the Scottish

Government will provide it with power to generate additional revenue.

Ben Macpherson (Edinburgh Northern and Leith) (SNP): Will the member take an intervention?

Pam Gosal: Can I just continue for a little bit? I will then come back to Ben Macpherson.

That would not have been necessary, of course, if local government had received a fair funding deal in the first place. Over the past two months, I have spoken directly with representatives of around 24 local authorities.

Alasdair Allan (Na h-Eileanan an Iar) (SNP): Will the member give way?

Pam Gosal: I will come back to Ben Macpherson when I get a minute.

Alasdair Allan: Very good—it is on the same thing.

Pam Gosal: Although some authorities welcome the additional revenue that the levy could raise, the majority of councils see no benefit in imposing a visitor levy and would gain very little revenue by doing so. Yes, the bill will ease pressures on some councils, but it instead dumps pressure on to accommodation providers. Conservative members will not stand idly by and watch even more burdens being placed on businesses.

When I asked, at committee, whether the extra cost on business could be justified, given the already high costs of doing business in Scotland, Fiona Campbell from the Association of Scotland's Self-Caterers was quite right when she said:

“it is the absolute last thing that the small accommodation and self-catering sector needs.”—[*Official Report, Local Government, Housing and Planning Committee*, 24 October 2023; c 5.]

So was David Weston from the Scottish Bed and Breakfast Association, who said:

“The tax certainly lands heavily on very small businesses such as B and Bs and self-catering accommodation operators, because they will have to collect it ... B and Bs will have to invest and spend money to adapt their accounting systems to collect the tax, so a cost will be incurred in collecting it.”—[*Official Report, Local Government, Housing and Planning Committee*, 24 October 2023; c 10.]

I am happy to take an intervention from Ben Macpherson now.

Ben Macpherson: The member has moved on somewhat in her arguments, but will she acknowledge that, although they are also calling for more funding from central Government, local authorities represented by COSLA have consistently argued for having more tax-raising

and fiscal powers? As far as I am aware, they have consistently welcomed the proposal.

Pam Gosal: We absolutely welcome more powers going to local authorities—and that is what the Verity house agreement is about. However, we must ensure that we do not put burdens on our businesses in that regard. We must also consider the disparity. I spoke to representatives of 24 local authorities, and although some authorities—very few of them—have said yes and welcome the proposal, a lot of them do not. A big disparity is created straight away, with the collection of visitor levy, between one authority and another, so we need to get the bill right and take businesses with us. We should ensure that there is a fair funding settlement for local authorities.

Further concerns were raised by Stacey Dingwall from the Federation of Small Businesses, who spoke about how some FSB members were anticipating that they would

“have to absorb”

any potential costs

“because it will be too difficult for them to administer the charge.”—[*Official Report, Local Government, Housing and Planning Committee*, 24 October 2023; c 12.]

If members decide to support the general principles of the bill today, I will be lodging amendments at stage 2 that reflect the concerns of businesses. One change that is needed is the introduction of a flat-rate levy. A percentage-rate levy would be extremely complex to collect and difficult for consumers to understand. I have found, after speaking at length to representatives of so many local authorities across Scotland, that the majority of councils that intend to introduce a levy would be open to introducing it as a flat rate. That would help to minimise the burden on local businesses, and we should therefore consider whether doing that would be less complex, with delivery under a national scheme with a set cap.

Tom Arthur: Will the member give way?

Pam Gosal: I do not think that I can—unless I can have the time back.

The Deputy Presiding Officer: There is no time in hand, but a brief intervention from the minister might work.

Pam Gosal: If it is brief, yes.

Tom Arthur: I am grateful to the member for giving way.

Is the member's proposition for a flat rate with a tiered structure, as has been suggested by industry?

Pam Gosal: A lot has been suggested on whether the levy should have a tiered system or should be a flat rate. A flat rate would be much

easier for businesses, and its collection would be much easier to introduce. The Government needs to understand something from businesses, however, especially those using websites. Can members imagine a business having to state one percentage rate for one local authority area and another flat rate for another local authority area? How would the levy be collected by that one business via its website? We need to consider the mechanisms for that in much more detail.

I also think that it is fair to say that the alternative models were not considered. I firmly believe that there would have been merit in exploring models such as the Manchester Accommodation Business Improvement District in more detail. That would have allowed businesses to invest collectively and improve their trading environment, which is a sure-fire way of improving tourism offerings from those who know the industry best. However, that would not make up for the funding shortfalls in the local government settlement, so it is hardly surprising that members on the opposite benches were not attracted to that option.

I will vote against the visitor levy at decision time. On top of an already crowded regulatory environment, it would effectively shrink the sector and then tax it on top. All of that is despite how much our tourism industry contributes to the economy. Councils need extra ways of generating income, but the bill is not the right way to achieve that. We cannot allow Scottish businesses to become unpaid tax collectors for local authorities—

The Deputy Presiding Officer: Thank you, Ms Gosal. We do not have any extra time, and I have given back the time taken for the intervention. We do not have any time in hand and I was generous with the time that was taken for the intervention. We now must move on.

16:41

Stephanie Callaghan (Uddingston and Bellshill) (SNP): As I am a newer member of the Local Government, Housing and Planning Committee, it is a pleasure for me to contribute to today's stage 1 debate.

Scotland, in all its glory, is rightfully recognised as a global tourism gem. It is the home to serene lochs and picturesque glens—not to mention the internationally acclaimed Edinburgh fringe festival.

Some of my most cherished memories are of visits to Luss, where we thoroughly enjoyed camping on the bonnie banks of Loch Lomond and paddle boarding. I am sure that many members share similar experiences. I suspect that I am the wild camper that Mr Coffey referred to earlier.

There is no doubt that the tourism sector has weathered significant financial challenges in recent years. It is therefore crucial that we empower local authorities with the necessary tools to grow our tourism sector and preserve Scotland's position as a world-leading destination. A well-designed visitor levy can support that aim.

We do not have to look very far to draw inspiration from European neighbours, including Germany and France, and Barcelona's tourism policy has been described as world leading. Scotland is well placed to harness the positive impacts that a similar levy could bring for our visitors, local businesses and residents alike.

The bill marks a significant step towards the Scottish Government's ambition of fiscally empowering local government and strengthening local democracy, in line with the Verity house agreement. However, to guarantee the effectiveness of the funds that are raised, local government must lever in the opportunity to build strong relationships with communities, local businesses and tourism organisations, and it must ensure that their voices are at the very heart of decisions and spending priorities in order that they align with local needs, as Ivan McKee mentioned.

As an exemplar, the Scottish Government has already demonstrated a commendable working relationship during the consultation on the bill, as has been noted by the Scottish Tourism Alliance, which praised the high level of engagement of the Cabinet Secretary for Wellbeing Economy, Fair Work and Energy and the Minister for Community Wealth and Public Finance—in particular, their receptiveness to industry requests.

In order to ensure that those strong working relationships continue, I support the committee's recommendation to actively monitor and measure unfavourable impacts that arise from local flexibility, because that proactive approach will support prompt and effective addressing of issues as they emerge.

In the bill's current form, councils are empowered to impose a levy on overnight stays as a percentage of accommodation costs. However, concern that has been raised by UKHospitality highlights potential challenges for businesses, particularly in respect of package deals, in which separating accommodation costs might be problematic. Concern was also raised about potential manipulation of charge allocation in order to keep costs low and entice visitors. In response to those concerns, insights from the Scottish Government on addressing potential gaming of the system and challenges in isolating chargeable transactions from packages would be welcome as we progress.

To build on that, although the Scottish Government understands that a percentage rate is the most appropriate basis for the visitor levy, in our evidence sessions stakeholders also made strong arguments in favour of a flat rate or a tiered rate. For instance, the flat rate was praised for its simplicity of administration and enforcement, although the European Tourism Association rightfully highlighted that it is hard to justify charging the same fee for budget and high-end accommodations.

Both approaches have their benefits and challenges, and I agree with the committee's view that the Scottish Government must engage in further collaboration with the tourism sector, local authorities and key stakeholders in order to "reach an agreed solution."

I recently found an inspiring article about grass-roots organisations empowering women to embrace the great outdoors. That sense of adventure really resonates with me. During evidence taking, our committee delved into discussions on the visitor types that are covered by the bill and whether they should include wild campers. Although my own wild-camping experiences—that is, in a tent—have been environmentally and socially considerate, Highland Council's concerns about post-lockdown visitor surges straining local services and rural infrastructure are valid.

I appreciate the reasons for wishing to include wild campers in the bill. However, tent camping is often a more affordable alternative for family holidays, and implementation might be difficult. Perhaps that is reflected in the fact that other countries do not include wild campers in such legislation. I appreciate the points that the minister made earlier in the debate on the issue.

As for my area, Lanarkshire might not immediately spring to mind as a top tourist destination, as Mark Griffin pointed out earlier. However, I am a bit more positive, and I think that we have quite a bit to shout about, including M&D's Scotland's theme park; the captivating Hamilton mausoleum and museum, which is surrounded by an extraordinary site of special scientific interest that is teeming with rare flora and fauna; and, nearby, the new outdoor wheeled-sports facilities in Strathclyde country park.

I am really eager to see how local authorities harness their powers to strategically enhance my area and Scotland more widely. Although challenges will undoubtedly arise, the efficacy of the legislation hinges on the empowerment of local authorities to make local decisions that meet local needs. However, it is imperative, as has been said, that those decisions are fuelled by the invaluable perspectives of local businesses, tourism organisations and our communities.

I agree with the general principles of the Visitor Levy (Scotland) Bill and urge members to vote in favour of its passing stage 1 today.

16:47

Sarah Boyack (Lothian) (Lab): I very much welcome the bill. I want to place on record my thanks to the committee for its stage 1 scrutiny of the bill and to the stakeholders who took part in the process. I thank the minister for his early engagement with me on the bill, including the meeting that I had with him and the leader of City of Edinburgh Council last year.

I am particularly pleased to see the bill, because I started working on the issue in session 4 of the Parliament and I know that our local authorities have been lobbying for this additional power for some years now. I hope that we will see in Scotland a power that is already extended to localities and cities right across Europe, and which will enable our local authorities to get active on the issue, if they want to use the power. That is the key thing. Last year, I visited Vilnius, the capital of Lithuania, and I noticed that there was a visitor levy in place only when the bill was being paid.

There is a lot that can be agreed on across the chamber, but scrutiny at stage 2 will be very useful to ensure that the bill will work to maximum advantage. For example, I am concerned about the wording of the bill in section 17 on restriction of the "Use of net proceeds" in

"developing, supporting and sustaining facilities and services"

that are used by visitors for "leisure purposes". That could be problematic.

In Edinburgh, for example, we definitely welcome visitors to our city. It is an absolutely key part of our economy and of who we are, as a city. However, there is sometimes a tension for residents from the impact of our successful visitor economy due to the numbers of people who visit. Residents and visitors often use the same infrastructure and services in Edinburgh, and, at peak times in the year, residents often experience challenges with services being at full capacity or impacts on street cleansing, for example. Let us have a bit of a debate at stage 2 about the words "leisure purposes", because we do not want unintended consequences for local authorities.

Another issue, which was raised today very effectively by Ariane Burgess, was heard in the evidence from the Edinburgh Hotels Association, which fears that visitors who come to Edinburgh for business and corporate purposes are being forgotten. That is a huge part of our Scottish economy, and we have a number of superb conference and corporate venues across the city.

It is important that we do not miss out on that significant proportion of our visitor economy.

We want to address any tension between residents and visitors. Especially in Edinburgh, bus services, parks, open spaces and street cleansing are all services that are used by both groups. It is important to ensure that those services are fit for purpose, although one would not necessarily call them leisure pursuits. We could easily rectify that, so I hope that the minister will reflect on the matter today, and in advance of stage 2.

We could also do some additional thinking about the work that was referred to by Mark Griffin and Craig Hoy. There have been severe cuts to local authorities in the past decade, so we should not underestimate the importance of even a modest visitor levy in enabling local authorities to improve the services that relate to visitors, and to strengthen our tourism economy. As long as it is not overly prescriptive, effective guidance from the Government and the advisory group could help local authorities, which must be able to use the new powers effectively to address their local circumstances. For example, Beatrice Wishart and Willie Coffey made good points about cruise ships.

One question that I have already raised with the minister, and that has come up a couple of times today, is about how long it will take to implement the bill. I know that the council in Edinburgh has done a lot of consultation work and has engaged really constructively with the business and tourism communities. I note the committee's comment that the 18-month lead-in time is excessive. The minister pushed back on that today. My plea is that we get on with this, because the bill could make a real difference. For the local authorities that want to use the power, the bill is a real opportunity to support both our visitor economy and our residents. I am keen to see the bill pass stage 1 today.

16:51

Marie McNair (Clydebank and Milngavie) (SNP): I speak as a member of the Local Government, Housing and Planning Committee and in support of the general principles of the bill to introduce a visitor levy.

Having a visitor levy is not a new idea; levies are widely used across Europe and around the world. As of 2023, 21 of the 27 EU member states charged occupancy taxes. Some cities and regions use the levy as a way to increase their general reserves, while others ring fence all or part of that revenue to fund specific projects. It is quite reasonable, and not uncommon, for local authorities to want a small contribution from

tourists to support and sustain their visitor economies.

Scotland has breathtaking landscapes and a rich cultural heritage, so it is not surprising that our country has become a magnet for tourists from around the world. Tourism is an important part of our economy, supporting more than 200,000 jobs and bringing £4.5 billion into the Scottish economy each year.

That is why members of the committee recognise that a visitor levy must be done properly. The committee recognised the concerns that have been expressed by local businesses and other stakeholders, but, overall, the levy has the potential to bring significant benefits to visitors, the tourism sector and local residents alike. It has the potential to create funds that can be reinvested in maintaining tourist attractions, in preserving the environment, in supporting local businesses and in improving public facilities.

The levy could also create a more symbiotic relationship between visitors and local communities. When we visit a new country, we all have the responsibility to respect its landmarks, cultures and environments. The levy would ensure that tourists themselves would become active participants in the preservation of Scotland's unique spaces and communities.

Although some people are concerned that a levy might have a negative impact on visitor numbers, introducing one at a modest rate in some local authorities would not be likely to have a significantly detrimental effect on visitor numbers, given the unique nature of Scotland as a destination and the experiences of other jurisdictions where a levy has been introduced. In fact, a levy could bolster the tourism industry because funds could be reinvested in local facilities and services, thereby helping to attract more visitors. A levy should be welcomed, because spending would benefit both locals and visitors and it would provide ambitious strategic long-term investment.

Our committee believes that decisions on spend should be taken at the local level. Flexibility to allow local authorities to prioritise their spending is a key aspect of the bill and is in keeping with the principles that are set out in the Verity house agreement. The bill would ensure that local authorities could decide whether to introduce the levy and, if so, to implement it in a way that would work for their local circumstances. The bill, therefore, plays a key part in the Scottish Government's wider aim of giving councils greater financial flexibility and strengthening local democracy.

The committee understands that some people have concerns about possible complexities that

could arise from that approach, but I and most members of the committee feel that local authorities are best placed to design approaches that will best suit the needs of their local communities.

Due to Covid-19 and increased costs, the past couple of years have been a real challenge for the hospitality industry, so I have every sympathy with hospitality and other businesses. A levy would not come into effect until early 2026. The committee is mindful of the concerns about possible administrative burdens, so we welcomed the constructive engagement on the matter. At its core, the committee valued the importance of meaningful consultation with the tourism and accommodation sector to create a genuine sense of partnership working—for example, through the expert group—so we have loads to do for stage 2. That will help to alleviate the concerns of many people in the sector and will demonstrate the potential long-term benefits of a levy.

It is important that we recognise that a visitor levy is not simply a tax, but is an investment in the future of Scotland. It will position Scotland as a sensible forward-thinking destination that values its cultural heritage, environment and local residents. Those values are appealing to tourists as well, as more people become conscious global travellers and take a real interest in the countries that they visit. We should embrace this opportunity as a chance to ensure that our country has a vibrant and sustainable future and to create a Scotland that generations to come will want to visit.

16:57

Ross Greer (West Scotland) (Green): The Scottish Greens are obviously pleased to see the Visitor Levy (Scotland) Bill come to a vote today. We secured a Government commitment to introduce a visitor levy during budget negotiations back in 2019, not long after the then Culture, Tourism, Europe and External Affairs Committee, of which I was a member, took evidence on the principle of what was referred to as a tourist levy. It was not a new or novel concept at that point. As others have said, it has been the norm across many of the world's top tourist destinations for a long time. Unfortunately, despite the agreement to create the power in the previous session, the proposal was one of many that we were forced to drop when the Covid pandemic hit. However, the Government maintained its commitment to introduce the bill once time allowed, and here we are, delivering another measure to broaden the financial powers of local councils.

It has been a long-standing position of the Scottish Greens that councils should have the range of financial powers that they need to raise

the vast majority of their own revenues, as opposed to the current position, whereby about two thirds of their budget comes from the Scottish Government grant. That makes us an anomaly in European terms. We have some of the most centralised and least empowered local government on our continent, but that is gradually changing. The visitor levy will be joined by a cruise ship levy, as announced by Lorna Slater last year. That move will be of particular benefit to Inverclyde Council, in my region—which will not realistically see significant benefits from a visitor levy—given the dominance of cruise ships in its local tourist economy. The Scottish Government has also committed to developing a carbon emissions land tax, as well as delivering the infrastructure levy that is enabled by the Planning (Scotland) Act 2019, and this spring we will see more details of the intended process for reform of the council tax.

We have delivered the Bute house agreement commitment to give councils full powers over empty property relief. That represents a big opportunity for councils not just to raise more revenue but to drive redevelopment, and it comes on top of the power to double council tax on second homes, which a number of councils have already made clear they will make full use of from 1 April. There is the commitment to consult on changes to legislation to allow councils to go beyond just doubling it, which councils in Wales can already do, and then there is the workplace parking levy, which City of Edinburgh Council is already consulting on making use of. There is clearly a need to go much further still in empowering local councils, but the visitor levy power is an important part of a much wider package of empowerment.

We are incredibly fortunate that Scotland is such an attractive destination for tourists, whether they are from abroad or from the rest of the United Kingdom or our own residents who choose to explore and enjoy their own country for their holidays. I see that in my region, from Arran, Cumbrae and the Ayrshire coast to Loch Lomond.

The growth of our film and TV sector in recent years has created an acute boost in tourist numbers in the various locations that have been used for productions such as “Outlander” and “Star Wars”. That is great for our economy, especially in fragile rural communities, but it also puts huge pressure on those communities and on public services.

I am well aware of the negative impact of high tourist numbers on such communities, given that I represent Luss, on the west shore of Loch Lomond. Rarely does a summer season go by without local—and often national—headlines about inconsiderate or even dangerous parking,

antisocial behaviour and litter there. Clearly, that comes from a small minority of visitors, not all of whom will stay overnight, but it puts pressure on council services.

Ivan McKee: I am enjoying Ross Greer's speech. What does he see as the role of local businesses in working with local authorities to make decisions on the best way to deploy the funds that are raised by the visitor levy to support local economies?

Ross Greer: That role is absolutely essential. As a supporter of participatory budgeting, I want the whole community, including local businesses and business owners, to be engaged by local councils in how they deploy to maximum benefit the funds that are raised. I will come later to a couple of specific proposals on that.

I am aware that tourism brings money into local economies, but councils themselves rarely see a direct benefit from that. It is an entirely reasonable principle that the body that provides public toilets, bin collections, leisure facilities and all sorts of other services that tourists make use of is able to recoup those costs, and it is only fair that local residents are not left to pick up the bill.

When the bill process started, in 2019, parliamentary debates about tax and funding were not exactly in a good place, but they were a bit better than they are now. Tax is one of the most critical ways in which we all contribute to building a better society and meeting the needs of everyone in our communities. I am proud that the Greens are honest about that—about the need for a fairer tax system if we want better public services.

We have already seen significant changes, such as raising income tax on the highest earners; raising tax on the purchase of second and holiday homes; doubling council tax on those holiday homes; and the range of new local powers such as the visitor levy, the cruise ship levy and the infrastructure levy on big developers. Those changes already deliver £1.5 billion more a year for public services in Scotland, and the visitor levy will add to that total. By diversifying our tax base with new levers, we can empower communities to deliver on their local priorities and to have real control over the shaping of their economies. It is not enough to say that we will—

Miles Briggs: Will Ross Greer take an intervention?

The Deputy Presiding Officer: Mr Greer is probably in his last minute.

Ross Greer: To go back to my example of the impact of over-tourism on Luss, I was interested in the evidence that the committee took on the pretty widespread support for the national parks having a role in ensuring that they benefit from the

proceeds of a levy. That is only fair, given that many of the services that they provide, such as public toilets, would be provided by local councils in any other setting. I am therefore keen to see how that can be progressed.

Before closing, Presiding Officer, I will highlight two themes from the evidence that was submitted to the committee. The first is the 18-month gap before a scheme can be introduced and the case that has been made by councils for shortening that. There is an urgent need to inject more funding into the services that tourists benefit from, so I am not convinced of the rationale for that 18-month timescale.

The second theme is the scope for spending the funds that are raised, which is the point on which Ivan McKee intervened. Many hospitality businesses in rural communities struggle to fill vacancies. In large part, that is caused by local housing shortages. Although the Scottish Government is addressing those through other measures, such as the doubling of council tax on holiday homes and the regulation of short-term lets, there is a strong case for ensuring that councils can use visitor levy revenues to address those local housing needs and resolve those local labour shortages.

The bill has been a long time in coming. Councils are ready to start developing local levies, and the committee's report makes a clear and compelling case for proceeding. A visitor levy is just one of the many measures that are required, but it is one that the Scottish Greens are proud to support.

17:03

Stuart McMillan (Greenock and Inverclyde) (SNP): I wanted to speak in the debate because, although I agree with the general principles of the Visitor Levy (Scotland) Bill, some of its aspects need to be amended. I will come on to those points in a bit more detail later.

I put on record my support for the bill, which will certainly enable councils to invest in their areas. However, that will happen only if the councils choose to introduce the levy, which can also be applied to certain areas within a council boundary rather than the whole local authority footprint. Furthermore, local authorities can work with neighbouring councils to implement a joint levy, which should help to streamline administration and make things easier for visitors if a tourism hotspot crosses a local authority boundary. Councils can also decide on whether to apply the levy year round or, for example, just during the summer. That demonstrates how the bill seeks to empower local authorities by offering the flexibility to meet local needs.

Let us not forget that taxes on overnight tourist stays are not unheard of. In fact, they are common across Europe and in other locations around the world. Daniel Johnson touched on that in his speech. That suggests that other nations agree that it is reasonable for regions to want small contributions from tourists to help support and sustain their visitor economies. I do not believe that such policies have led to a dearth of people visiting those countries.

Scotland is an exceptionally popular tourist destination. From conversations that I have had with businesses in the tourism sector, I know that the UK has seen a surge in visits from North America and China, and the sector is expected to recover—the UK has been back on the approved list since July 2023. I am told that those are not particularly cost-conscious markets, but, although people from those countries enjoy visiting the Highlands, they tend to do that on day visits and do not typically stay in rural accommodation.

I make that point as a reminder that the Visitor Levy (Scotland) Bill is just one means of supporting Scotland's tourism industry. As it is up to each local authority whether the levy is introduced, the benefits may not be felt equally across the country. That is why, if the bill is passed—and I certainly hope that it is—the engagement with the sector must continue, so that we can ensure that the tourism offering across Scotland is able to thrive.

At the outset of my speech, I mentioned aspects of the legislation that I believe should be amended. Specifically, I am referring to marinas and moorings being categorised as overnight accommodation and therefore captured by the bill. I am the chair of the cross-party group on recreational boating and marine tourism, so the issue was brought to my attention shortly after the bill was published. Marinas and moorings are not providing accommodation. The boat is, in fact, the accommodation, assuming that it has the capacity to offer accommodation. Crucially, not every boat does. In that sense, marinas and moorings are more akin to a car park than accommodation. Those are not my words but those of people within the sector.

There is also the question of who is expected to differentiate between boats that can be used for overnight stays and those that cannot. There are many small moorings that are community led, are staffed by volunteers and have honesty boxes rather than an office to manage the berthings. Many are also small in size and generally do not generate as much revenue.

Daniel Johnson: I am grateful to the member for going into some detail on that point. Another point is that, very often, moorings do not have people on the vessels that are moored to them.

Therefore, determining whether they are occupied seems like an utter minefield. Does the member agree with that point?

Stuart McMillan: I am about to come on to that.

I have been engaging with the community wealth minister on the matter. I first met him last summer, before inviting him along to the cross-party group meeting last September to speak with its members. That was a very helpful discussion, but it was clear that further dialogue was required, so, in November, I hosted a round table with the minister and relevant stakeholders in my constituency to discuss their concerns in more detail. The point that Daniel Johnson just raised came up at not only the cross-party group meeting but the round-table meeting that we had in my constituency.

I want to publicly thank the minister for how willing he has been to engage with me and the boating sector on the bill. The sector has shared with me its gratitude for how open and keen the minister has been to have dialogue with it. With that in mind, I look forward to continuing that engagement, as I know that the minister is very sympathetic to the concerns of the boating sector and is prepared to consider amendments.

I have also raised the issue of extending the legislation to include the cruise sector, as that would be beneficial to my constituency. That matter has been touched on by Ross Greer a moment ago and by Beatrice Wishart, with regard to her constituency. The minister has previously indicated that the bill may not be the vehicle to deliver that, but I ask him to not rule it out or to consider additional legislation to deliver it. I note the minister's reply to the committee on 12 January.

I want to touch on one potential complexity of the question whether the levy is charged at a flat rate or a tiered rate. There would be a challenge for the cruise sector if there was a tiered rate, but a flat rate would benefit the cruise sector. There are some areas that need to be considered with regard to the cruise sector. I note that the Association of Scotland's Self-Caterers also calls for cruise ships to be included in the bill.

I congratulate the committee on its excellent report, and I thank the minister for bringing the bill forward. I look forward to working with the minister and to supporting the bill as it progresses.

17:10

Craig Hoy (South Scotland) (Con): Before I turn to the legislation, I note that it is particularly galling, in this debate, to hear SNP and Green members extolling the virtues of flexibility and freedom for councils to raise tax in the same year

in which they have unilaterally decreed that councils cannot use their main power—council tax—to fill the funding gap that the Scottish Government has itself created.

Yet again, the Government is passing bad laws with what will be damaging consequences. It is doing so for one reason: to enable councils to make up for the SNP Government's own financial mismanagement. Despite the assurances—

Alasdair Allan: Will the member take an intervention?

Craig Hoy: I want to make some progress and then I will be happy to do so.

Despite the assurances that we have been given today that the money will be ring fenced and that councils will not be allowed to use it to backfill for SNP cuts, the Scottish Government has, year after year, mandated that councils should do more with less, in particular in social care and education. The visitor levy is just yet another tax from the Scottish Government, which, as each and every year passes, taxes more and delivers less for our communities.

For many businesses, not just hotels and bed and breakfasts, it will undermine their opportunity to bounce back after the Covid pandemic. As chairman of the cross-party group on beer and pubs, I see the wilful damage that the SNP Government is doing to the sector, the jobs that it supports and the economic contribution that it makes each and every day.

We have to be mindful that laws such as this will have an impact on the overall spend. Despite what the minister and others have said today, there will be some who come to Scotland on a fixed budget, and anything that is taken off them in the form of this tax will not be spent, for example, in Scotland's restaurants, cafes, hotels and bars.

Last year, the Scottish Licensed Trade Association warned that 95 per cent of venues were dealing with rising supplier costs. It noted that 77 per cent said that they were

“seeing continued increases in utility charges”,

and that, sadly, 9 per cent said that they were

“either planning to close or considering options.”

For those businesses that are on the edge, the visitor levy could be what pushes them over.

We should never forget that tourism already contributes £4.5 billion to Scotland's economy and already supports 200,000—one fifth of a million—jobs. Time and time again, however, the Scottish Government has sought to tax our tourism and hospitality sectors as costs continue to rise. This year, many of those businesses could be benefiting from rates relief, for which the Scottish

Government has been recompensed by the UK Government, but it has chosen not to apply that relief. Rather than enabling hospitality and tourism to get—

Stuart McMillan: Is Craig Hoy saying that we should take money away from the national health service to go towards what he suggests?

Craig Hoy: No, I am not. I am simply saying that we should not be wasting £400 million on two ferries that have not sailed and £1.5 billion on a national care service that may never actually be launched.

It is about priorities. The issue here is that councils will be forced, I think, in many instances, to introduce the visitor charge as a result of the SNP's austerity agenda—because the Scottish Government is failing to fund our public services and our councils properly. The Government should be working in lockstep with the tourism industry to reduce the regulatory burden, but instead, by having bed and breakfasts, hotels and other operators collect the tax, the Government is, in effect, increasing the regulatory burden on them.

We should take on board, for example, the view of the Federation of Small Businesses in Scotland, which has warned that the plans will

“incur additional costs for already struggling businesses”,

and the view of the Scottish Tourism Alliance, which has said that the levy will discourage tourists and displace spending away from restaurants, bars and shops. The STA has also said that the levy is

“overly complex and will be excessively burdensome for certain types of ... providers and visitors”.

We should be mindful that large operators such as Expedia are concerned that the levy

“will result in a patchwork of different rates and exemptions”.

For example, as we have heard today, the SNP is no doubt pleased about the fact that the levy will not apply to camper vans. In short, the legislation creates an uneven playing field. If we are going to include multiple different providers in the framework of the regulations, the Government should be encouraged to look at the cruise industry. When people come to this country on a cruise, they are often some of the lowest spenders in the communities that they visit, given that they get their board and lodgings on the vessel on which they have arrived.

Stuart McMillan: Will the member take an intervention on that point?

Craig Hoy: No, I will not.

The Presiding Officer (Alison Johnstone): The member is about to conclude.

Craig Hoy: We have to be very mindful that the legislation comes on the back of the deposit return scheme and the regulation of short-term lets. It could push many businesses over the £85,000 VAT registration threshold, which would create costs and administrative burdens for small operators. Ministers must address those substantive concerns, which were also raised by the Association of Scotland's Self-Caterers.

The tax will be damaging to the communities that I represent in the south of Scotland, which often struggle to attract the same magnitude of visitors as Edinburgh and the Highlands, because the councils may be forced into raising such charges because of their own financial issues. The Scottish Government should listen before it legislates, but I am sad to say that, based on experience, I do not believe that it will do so.

17:16

Paul Sweeney (Glasgow) (Lab): I support and welcome the principles of the bill. However, we must set the legislation in the context in which it has been introduced, which is the decimation of local government in Scotland—no more so than in my home city of Glasgow. Glasgow City Council has seen the largest reduction in real-terms revenue funding from the Scottish Government of any local authority over the past decade, at £270 per person compared with an average of £160 per person across Scotland. That Scottish Government share of the cake that goes to Glasgow City Council is worth 80 per cent of the council's entire income—by far the largest single funding contributor—and is increasingly ring fenced for Scottish Government priority areas, thus reducing the council's financial autonomy. Therefore, any measure by which the council can increase its autonomy and improve its revenue position is to be welcomed.

The local taxation balance between the council tax and business rates in Glasgow has shifted towards the former and away from the latter in recent years. That is a regressive change. The cost of council tax has been increased and it is anticipated that it will bring in more revenue than business rates in 2021-22, the revenue from which had been falling even before the pandemic hit.

We have a tax situation in local government that is obsolete. Council tax is 30 years out of date and is regressive in the way that it falls: it is too burdensome on the poorest residents in our city, while not charging the wealthiest enough. Revenue from business rates has been falling in Glasgow for the past five years, despite the value of commercial property rising and there being an estimated 18,000 businesses in the city. The tax is clearly ineffective in capturing a portion of the growth in the economic value of businesses

operating in Glasgow, while simultaneously stymieing the use of business premises by fledgling start-up entrepreneurial enterprises. As was mentioned by Miles Briggs, the Conservative member for the Lothians, the VAT threshold also artificially constrains business growth.

We have to set all that in the context of a situation of distress. Glasgow City Council has had to make an estimated £327 million in service cuts over the past decade, which is equivalent to half of the council's education budget. Spending on education and social work now takes up 71 per cent of all council expenditure, which is an increase from 64 per cent in 2016-17. Therefore, the council service provision has been increasingly narrowed to two big priority areas.

Ivan McKee: I hear Paul Sweeney's comments on the regressive nature of the council tax. Does he have specifics on what Labour would propose in order to replace the council tax?

Paul Sweeney: I am a long-standing sympathiser with the idea of a land value tax, because I believe that it is the most efficient tax yet devised by any economist. I would be interested in any proposals to advance that in Scotland. I understand that there is broad cross-party interest among members in that.

Returning to the specific proposal before us today, the visitor levy would not come close to plugging the estimated £1.5 billion black hole that has been created in council budgets across Scotland by the Scottish Government. However, it will mean that councils can raise some funds to, for example, keep museums and visitor attractions open in order to keep tourists coming to our towns and cities.

We do not want a situation of the tragedy of the commons, in which we have five-star hotels in the midst of public squalor, but, increasingly, that is the environment in the city of Glasgow, as cleansing department budgets are constrained and the capacity for the city to maintain its public spaces is reduced.

Any funding that is brought into our city through the visitor levy must go back into the city specifically to improve key services for people who live there. I have long called for local authorities to have the power to introduce a visitor levy. For example, the People's Palace in Glasgow is badly in need of transformation. It is one of the city's key attractions and needs to be restored and renovated, but Glasgow Life has continually had its budget slashed and has not had any financial headroom to do anything in nearly half a decade to repair that A-listed Victorian glasshouse and social history museum. A visitor levy would allow Glasgow Life some headroom to not only keep

museums and galleries open but ensure their future.

That came into sharp focus during the 26th United Nations climate change conference of the parties—COP26—in Glasgow. A rough calculation demonstrated that a £10 per room per night tourist tax would have raised around £1.6 million from Glasgow's 11,000 hotel rooms over the 14 days of COP26. Adding the 2,500 registered Airbnb residences in the city would have raised another £350,000. That sits in good context, because to save £1.5 million this year, Glasgow museums are having to cut 28 per cent of their curating staff, thus constraining the city's capacity to put on exhibitions that attract people into the city. There is a seriously negative feedback loop in relation to Glasgow's capacity to maintain its position as a cultural capital.

Other cities around Europe do this as the norm and specifically target the money at culture. In Cologne, it is called charging a tax for the promotion and advancement of culture in the city. That is what is on people's hotel bill when they check out. That is a very reasonable position. We could have a flat rate or a percentage rate, as some cities do. I am open minded about that, and there should be flexibility for councils to consider that.

Ultimately, tourism is a valuable sector in Scotland's economy. It introduces huge wealth to our cities, but we need to capture more of that wealth for the public good, because an increasing share of overall wealth of this country is being thrown into private interests at the expense of the public realm.

Every Glaswegian's council tax bill says that we should pay up for Glasgow—I think that everyone should pay up for Glasgow, including those who visit our city to experience our cultural attractions.

17:22

Ben Macpherson (Edinburgh Northern and Leith) (SNP): I commend the Government and the committee for their work on the bill to date. I am not a committee member, but I have been a long-term supporter of the bill in principle, both as constituency MSP for Edinburgh Northern and Leith and, previously, as Minister for Public Finance and Migration and Minister for Social Security and Local Government, advocating on behalf of local government for progress on the bill.

As colleagues have emphasised, Scotland is a top visitor destination. Around £4.5 billion is contributed to the economy by tourists and by the businesses and individuals who work in the sector. We should not take that for granted, but that statement has a variety of different considerations. One of those is how we make sure that we invest

in attractions and experiences and in the infrastructure and services that enable them.

A transient visitor levy is very normal across the European continent, and it has not been detrimental to visitor numbers. Indeed, 21 out of the 27 EU member states have some form of transient visitor levy, including in cities such as Berlin, Amsterdam, Milan and many others. I appreciate that every place's circumstances are different, but it is clear that the concept is normal.

What is particularly important in the legislation that we are considering today, and which the committee picked up on, is the requirement in the legislation for local discretion. It is absolutely right that the bill will enable councils to invest more in local tourism facilities and services through a levy on overnight stays, and that it will be their choice whether to implement the levy. To ensure that local needs are met, it is right that local authorities are given powers and discretion to implement the levy as appropriate.

That also applies to the flexibility around spend. Colleagues have made important remarks about that. Section 17, as drafted, is helpful in the purpose that it gives, but we need to consider the flexibility. For example, in Edinburgh, where there has been significant development, a consultation that was undertaken a number of years ago showed that 85 per cent of respondents and the vast majority of businesses were in favour of the approach, but what the council and stakeholders would like to see the resource spent on is a matter for consideration in the council. The festivals are generally in favour of a levy and businesses large and small are in favour of a levy, but the things that need to be spent on are varied. For example, there is infrastructure, such as Leith theatre, in my constituency, and there are important streets and attractions in the city that lure people from all around the world to come to it. I am thinking of Victoria Street, for example, which is among the most Instagrammed streets in the world. The cobbling of that street in the city centre desperately needs investment. I use that as a very small example, but those are the small projects that, as well as investment in theatres and other more obvious examples of cultural spending, we need to think about in respect of what tourism spend means.

I am glad that the Government is going to look at section 17 and ensure that councils have a breadth of choice when it comes to spending.

Remarks were rightly made earlier about service provision. For example, waste services in Edinburgh come under significant pressure during the festival period. It is right that the council is arguing that there should be consideration of whether the fee can be spent on that.

As has been stated, Edinburgh has argued for a percentage rate. The discussion that we have had today and the consideration that is being undertaken about whether to have a percentage rate, a flat rate or a tiered rate is important, and I look forward to seeing developments on that at stage 2.

In my remaining time, I want to point out one issue in particular that has been raised around boating considerations. Cruise ships have been discussed. I share the general philosophy that a charge for cruise ships should be considered if other businesses that work in the tourism sector are going to be charged. I know about the complexity that is involved in that, and I think that the minister is right to take the appropriate time to bring forward any changes, whether that is at stage 2 or in further legislation. I look forward to that.

Amendments relating to moorings and berthings are being considered. There are two very good hotels in my constituency—the Fingal and the Ocean Mist—that are permanently berthed but which advertise as hotels. That might be an anomaly that needs to be thought about. The Playbill ship that will be in Leith docks, which is very welcome over the festival, is another example to consider.

There is a lot more that I could say.

Finally, monitoring and reporting are important. It is right that the Government should take appropriate time to ensure that the monitoring and reporting are well set out and all stakeholders are ready to implement that should Parliament pass the bill at stage 3.

The Presiding Officer: We move to winding-up speeches.

17:28

Daniel Johnson (Edinburgh Southern) (Lab): There is no doubt about the importance of the tourism industry to Scotland. It is important in and of itself as a generator of revenue, and it acts as a calling card for a huge range of different activities. People know Scotland, and they know what culture and geography this country has. That is incredibly important. What is at issue is devising a scheme that is additive to that, enhances it, and enables investment in those things, because tourism is important.

Moreover, that will—if done right—create an opportunity for an alignment of interests. As my colleague Paul Sweeney rightly pointed out, we do not have a system whereby local authorities see the financial benefit of being a successful tourist destination. If we can create the virtuous link

between the activity and a council's ability to see the upside and invest, we will have a good policy.

However, as Miles Briggs said, the devil is undoubtedly in the detail. We need the levy to be straightforward to implement, which will provide clarity for visitors and for operators, so that they know what to do. It is critical for the levy to be deliverable for local authorities. It would be easy to create a cumbersome and complicated scheme that got in the way of doing the very thing that we seek to promote.

I will run through a number of key points. Sarah Boyack set out well the case for creating additive and supplementary income for investing in the infrastructure that a successful tourist city needs. As Ben Macpherson said, we have only to look around Edinburgh to see highly important locations such as Victoria Street that desperately need investment. It is important that the funds will be additive and will not backfill lost resource from other areas. Getting the mechanism right to ensure that the funds are additive and that industry and local communities direct spending to enhance the visitor offer is highly important.

I make it clear that having a cumbersome definition would be entirely wrong, because we would almost certainly get it incorrect. As Ben Macpherson highlighted, it is important to make sure that the reporting and consultation requirements create the virtuous cycle.

We need to consider the impact on small businesses a great deal more. Across the chamber, there has been a little bit of an assumption that the measure will be somehow easy for businesses to implement and that they can put a button on their tills.

As a former retailer, I know that implementation is not always so straightforward, even when you think that a policy is beneficial and even when you think that it will benefit you. I point both to the carrier bag charge and to the 2008 VAT change. That change was welcome in challenging circumstances, but it required me to stay in my shop overnight to try to update my systems on 1 December, which was in the middle of our busiest trading period. That change was welcome, but it came at almost the worst possible point in my trading year.

Members should not think that, because something is beneficial, it will be without consequence or cost. In particular, we must bear in mind that we are dealing with a cohort of businesses that includes some that are very small. Such businesses do not necessarily have complicated IT systems where a parameter can be changed to allow them to start accepting an additional levy; some businesses might be run from a notebook and a petty cash tin. Let us make

sure that the measure is straightforward for such businesses to implement.

We should consider exemptions for small businesses. For those that do not charge VAT, it may not be worth their while to continue in business if they have to deal with this additional burden. Introducing the levy will not be like simply having an extra rate of VAT for them.

We need to take care with a percentage levy, which in effect involves charging an additional rate of VAT. That is how such a measure will operate, and it is not without complexity. VAT is not straightforward to collect or verify. If we are going down that route, we must make sure that implementation is straightforward for councils. I say gently that I wonder whether 18 months will be sufficient time to create a system and a resource to levy, collect and verify an additional rate of VAT.

We should heed calls from the sector for a simplified framework. Councils should absolutely be in control of the rates that they levy, but would a simplified framework at least provide consistency for implementation? That would also allow visitors who are looking at touring Scotland to understand the prices that they will face, instead of potentially dealing with 32 approaches to their accommodation prices.

I note the time, Presiding Officer, so I will simply say that the visitor levy has the capacity to create more funds that can be used to enhance our visitor attractions but there are potential consequences to using the measure. We must look at the detail and get it right so that we strengthen the tourist industry, not undermine it.

17:34

Murdo Fraser (Mid Scotland and Fife) (Con):

This has been a very interesting and well-informed debate, with lots of good contributions. It has been a debate of two different parts: the first on the principle of the visitor levy itself and whether it is a good thing, and the second on how it might operate in practice, with lots of members raising different angles in that regard.

I will start by looking at the issue in principle. The minister started off by setting out why he believes that a visitor levy is the right policy. He said, as others have said, that it is common elsewhere. Many other countries in Europe and elsewhere have some form of tourist tax. Based on that, there is little evidence that the measure would have a substantial negative impact on the tourist sector or the economy, but it could, as a number of other members have said, bring in additional resources to local government, which would have the discretion whether to introduce it.

There are arguments against the visitor levy in principle, too, many of which have been set out in the briefing papers that we have all received from business organisations such as the Scottish Tourism Alliance, the Federation of Small Businesses and Scottish Land & Estates. Although Scotland is a very attractive tourist destination, it is undeniable that it is expensive. In international terms, we are high cost.

Part of the issue in that regard is that our VAT on hospitality is 20 per cent, which is much higher than the rate in many other European countries. There is an argument for reducing VAT on hospitality. I have heard people in the chamber make the argument before, and I am quite sympathetic to it. However, I am always wary of calls for uncosted tax cuts, given the danger that they might pose. We must also recognise the reality: we would be putting a tourist tax on top our current high rate of VAT.

There would also be an impact on our tourism sector, which is still suffering and is just recovering from the impacts of Covid. In its submission, Scottish Land & Estates makes the important point that the visitor levy risks sending a message to operators of tourism and hospitality businesses that they are a problem that needs to be fixed.

Hospitality, in particular, is still suffering. Almost every day, we read in the press that hospitality businesses are closing due to the pressures on them and due to business rates. After all, the 75 per cent rates relief that is applicable south of the border has not been passed on in Scotland. This is an issue for hospitality. I would also note that in its submission the FSB said that, when it surveyed its members, 51 per cent opposed in principle the introduction of a visitor levy.

Having said all of that, I recognise that there is a majority in the chamber in favour of passing the bill at stage 1. We are where we are with that, and we will express our concerns, but we are likely to see the bill proceed. I will therefore move on and talk about some of the practical issues that have been identified in the debate.

There has been quite a lot of discussion on the scope of the levy. Earlier, I raised with the minister the issue of camper vans. It is a pertinent issue, because many people in rural parts of Scotland, particularly in the Highlands and parts of the region that I represent, are concerned about the growth in the camper van trade. Unlike those who stay in bed and breakfasts and guest houses, people in camper vans do not make such a significant contribution to the local economy. At the start of their week's holidays, they will often do a big shop at the supermarket, filling up the cupboards and the nooks and crannies. Therefore, they are not spending as much money in local shops and restaurants as would be spent by those

touring around in a car, for example, and staying in other accommodation.

Furthermore, taxing only those licensed places where camper vans can stay will incentivise the growth of wild camping by those with camper vans. Wild camping is already a scourge in many parts of rural Scotland, particularly the Highlands, and I urge the minister to look at the matter as closely as he can.

A number of members asked whether we should capture day trips. Many of the people who visit our islands do so as a day trip, going to places such as Arran, making use of the local facilities and then coming away without staying overnight.

There is also a big debate about the maritime angle. Beatrice Wishart highlighted the impact of cruise ships on Shetland, and Stuart McMillan talked about how we capture the maritime sector more generally and whether it is realistic to do so. The issue needs to be addressed.

We also need to consider the whole question of exemptions, which Miles Briggs spoke about earlier. Should people who work on a contract basis pay what is, in effect, a tourist tax? Should parents who have children in hospital and therefore have to stay in a hotel in order to be near them have to pay the tax? How could we create a voucher scheme to ensure that such people were exempt?

There are also issues relating to administration. Should there be a flat rate? Should the levy be based on a percentage? Should there be banding, as has been proposed by the Scottish Tourism Alliance? That strikes me as a sensible compromise if we are going to go down that route. Can we have 32 different systems across Scotland? That will undoubtedly cause confusion.

Sarah Boyack: As I understand it, very few local authorities want to go ahead with the levy. Should we not let the councils that want to introduce one do so, monitor the process and learn the lessons as we go forward?

Murdo Fraser: We need to be cautious. As Sarah Boyack will understand, we have just had the experience of short-term let licensing. We have 32 different systems across Scotland, and it has created a range of anomalies that we still have to work through, so I would be cautious about rushing headlong into introducing something that might have unintended consequences.

The final point that I want to address is how the funds will be spent. Will they be ring fenced? Will there be a role for the business community in determining how they are allocated, as Ivan McKee said earlier? That would be a very sensible proposal to pursue at the bill's later stages. What is tourist-related spending? Does it mean

providing public toilets, filling potholes in the roads, emptying bins and keeping open swimming pools? Councils should be doing those things already.

That leads me to one of our major concerns. As Craig Hoy and Pam Gosal said in their speeches, at a time when council budgets are being increasingly squeezed as a result of decisions taken by the Scottish Government, there is a real danger that councils will end up trying to backfill their budgets by raising the levy on visitors. It is all very well to say that it is great to be empowering councils by giving them additional powers to raise tax, but, if the Government is doing that at the same time as it is cutting their core funding, it leaves them with little alternative.

A lot of detail has still to be provided, and we have real concerns about some of the proposals. We hear a lot from the Government about a new deal for business. Well, I think that we know what businesses think about what is being proposed. Perhaps it is time for the Government to start listening.

17:42

Tom Arthur: I thank everyone who has participated in what has been a thoughtful and considered debate, which has certainly given me plenty of food for thought. I reiterate my thanks to the Local Government, Housing and Planning Committee, all who gave evidence to it and, indeed, all who have engaged with me and my officials throughout the process.

I will try to respond to as many individual points as possible, but I will begin by considering some of the key themes and headline issues. First, I want to be clear about what we envisage the power being used for. It should generate revenue that can be invested to sustain and grow our tourism and visitor economy sector. The levy is a tool for economic development. Scotland already provides a world-class tourism offering, and the purpose of the discretionary power is to allow local authorities to introduce measures that will allow them to expand and enhance that offering.

I appreciate that that issue, as well as many other issues that we have considered, leads me to one of the fundamental tensions, which is that between national consistency and local discretion. I will adopt a maxim or principle to guide us through the process: we want any levy that is introduced to maximise the application of local knowledge to secure the biggest return on investment while avoiding any unnecessary variation. The work that we are undertaking in partnership with VisitScotland, which is leading an expert group that will develop guidance on best practice and implementation, is one vehicle by

which we can explore how we can ensure consistency when that is beneficial and avoid unnecessary variation.

We should also recognise the importance of local discretion so that each local authority can respond to the assets and needs of its visitor economy. The priorities for the visitor economy in Edinburgh might be different from those for Inverness, just as they will be different from those for Drumnadrochit and Skye. That is an important point. I am keen to have continued engagement with businesses, local government and members across the chamber on how we ensure that we get that balance correct.

Another key issue that has arisen is that of a flat rate versus a tiered rate versus a percentage rate. It has been interesting to hear the reflections on that. When I was at the committee, I asked it to consider that matter, because I was keen to see what view it would settle on in its report, and I was hopeful that it might come to a conclusive and decisive decision. However, the committee basically said, “Back to you, minister, because we recognise that there is a range of views.”

Each of those options has merits. It is important to avoid unnecessary complexity and to minimise administrative burden. We need to try to strike a balance—as, I think, the STA has done through its proposed banding system—between simplicity and ensuring an element of proportionality, which is recognised to be one of the principal attributes of the percentage rate. Again, I am keen to have continued engagement on that to find as much consensus as we can.

On the proposed cruise ship levy, which has been raised a number of times, I set out the position when I was at the committee. There is a joint working group through which Scottish Government and COSLA officials are looking at developing policy in the area. I note that such a levy would be distinct from the visitor levy with regard to what the chargeable event would be. There is a need for careful policy development and to learn from best practice internationally. We need to recognise what some of the risks can be with a cruise ship levy, such as displacement, and ensure that we design a power that can be used by local authorities, should they wish to do so.

Our commitment is that, if the work can be concluded in time for stage 2, the Government will lodge amendments at that stage to introduce a cruise ship levy. However, we do not want to delay the bill. We recognise the points that Sarah Boyack and others have articulated on the desire for the visitor levy power to come online as soon as possible, so we want to progress the bill through Parliament. If it is not possible to lodge an amendment at stage 2 to introduce a cruise ship levy, we will look for an alternative vehicle to do

so. As has been set out, the Government has made a commitment to introduce legislation to create that discretionary power for local authorities.

Turning to some of the points that members have raised, I recognise that Miles Briggs has championed the issue of exemptions, both in the committee and through parliamentary questions. I am keen to have further discussions on that, and I recognise that there may be a range of views. Reflecting on Mr Briggs’s response to my intervention earlier, I think that there is a role for local exemptions, but I recognise the concern that we might end up with a number of different exemption schemes, which would add unnecessary complexity for businesses that operate across multiple authorities.

Again, I want to explore in detail what the balance should be. We have already recognised the points that have been raised about exemptions in relation to children and young people, and I recognise that there are other areas. I do not want us to have a system that is overly prescriptive and that unduly restricts the flexibility of local authorities. However, I recognise that there may be an argument that local authorities would inevitably introduce particular exemptions, so it may be easier to do so in the bill. Again, in partnership with local authorities and business, we will want to have detailed discussions.

I thank Mr Griffin and Mr Johnson for their remarks, and I welcome the Labour Party’s support for the measure. I reiterate my thanks to Sarah Boyack and Councillor Day for their early engagement on the bill. I reiterate that I am happy to continue to engage with them and other members as we go forward.

A point that Mr Griffin raised that has been reiterated by others is that the money should be “additive”, to use Daniel Johnson’s expression, and should not be used to backfill. That is very much what I see the power being able to achieve. The aim is to increase investment in our visitor economies and to provide—to use the language that Marie McNair used—“strategic long-term investment”. It is not just about a tax; it is about investment in the future of our visitor economy. That approach is key.

Key to delivering that will be the requirement to consult, as it is set out in statute. Assurance can be provided for business through not just the consultation requirements but the fact that local authorities, in accounting for the levy, will be required to report annually and to review after three years. Again, recognising the views that have been expressed, I am happy to reflect further and have further discussions on those provisions to ensure that we have a framework that can command the confidence not only of the local

authorities that choose to implement the levy but of business. Commanding the confidence of business is absolutely key. To use the words of the STA, we want the levy to be “a force for good” and something that can grow our tourist and visitor economy and be a real—

Daniel Johnson: Will the minister give way?

Miles Briggs: Will the minister take an intervention?

The Presiding Officer: The minister must conclude.

Tom Arthur: I apologise; I would have been more than happy to engage.

The Presiding Officer: The minister is in the final minute of his speech.

Tom Arthur: I will just make this final point. As I have said, I am very grateful to members across the chamber for their contributions. I recognise the position of the Conservatives in opposing the general principles of the bill. However, as I set out a number of months ago, I am very happy to engage with members who may oppose the general principles but who are committed to working to ensure that the bill is as effective as possible. On that basis, I say to any members who are considering lodging amendments that I appreciate that that is their right and that they can do so at their discretion, but if they wish to engage with me first to explore what we can do in partnership, my door is very much open.

I will conclude on that note. I encourage members to back the general principles of the bill.

The Presiding Officer: That concludes the debate on the Visitor Levy (Scotland) Bill at stage 1.

Point of Order

17:50

Paul Sweeney (Glasgow) (Lab): On a point of order, Presiding Officer. I seek your guidance on a point of serious concern relating to the Scottish budget. It was reported at the weekend that an inaccuracy in the budget presented to the Parliament on 19 December 2023 has resulted in £5 million of capital funding being withdrawn from the Clyde Gateway urban regeneration company in Glasgow. That was not just a typo; it was a serious oversight with consequences. That withdrawal of £5 million of capital funding has caused problems for Clyde Gateway, which had planned its capital projects around that sum. Not only does the blunder deal a harsh blow to the local economy in Glasgow and South Lanarkshire; it also represents a misleading of Parliament. The figure in the budget documents does not match the reality. How can people have trust in the other numbers in the budget in the light of a mistake of this magnitude?

I would be grateful, Presiding Officer, if you could therefore advise how the Scottish Government could be compelled to correct the inaccuracy in the budget documents, and I would ask that you consider inviting the Deputy First Minister to the chamber to address the discrepancy and any others that may feature in the budget.

The Presiding Officer (Alison Johnstone): Thank you, Mr Sweeney. I would imagine that, at this point in the session, you are very well aware of standing orders. Members will be aware of the mechanism that exists to correct any inaccuracies. Members will also be aware that points of order take precedence over other business, as they seek to establish whether proper procedures under the current item of business have been or are being followed. I would simply say to you, Mr Sweeney, that you will be aware of the various mechanisms of scrutiny that exist for you.

Visitor Levy (Scotland) Bill: Financial Resolution

17:52

The Presiding Officer (Alison Johnstone): The next item of business is consideration of motion S6M-11730, in the name of Shona Robison, on a financial resolution for the Visitor Levy (Scotland) Bill.

Motion moved,

That the Parliament, for the purposes of any Act of the Scottish Parliament resulting from the Visitor Levy (Scotland) Bill, agrees to any tax imposed in consequence of the Act in relation to which Rule 9.12.3B(a) of the Parliament's Standing Orders applies.—[*Tom Arthur*]

The Presiding Officer: The question on the motion will be put at decision time.

Decision Time

17:52

The Presiding Officer (Alison Johnstone): There are two questions to be put as a result of today's business. The first question is, that motion S6M-11871, in the name of Tom Arthur, on the Visitor Levy (Scotland) Bill at stage 1, be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

There will be a short suspension to allow members to access the digital voting system.

17:52

Meeting suspended.

17:55

On resuming—

The Presiding Officer: We move to the division on motion S6M-11871, in the name of Tom Arthur, on the Visitor Levy (Scotland) Bill at stage 1. Members should cast their votes now.

The vote is closed.

Clare Adamson (Motherwell and Wishaw) (SNP): On a point of order, Presiding Officer. I had trouble connecting with the app. I would have voted yes.

The Presiding Officer: Thank you, Ms Adamson. We will ensure that your vote is recorded.

For

Adam, George (Paisley) (SNP)
 Adam, Karen (Banffshire and Buchan Coast) (SNP)
 Adamson, Clare (Motherwell and Wishaw) (SNP)
 Allan, Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Baker, Claire (Mid Scotland and Fife) (Lab)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Bibby, Neil (West Scotland) (Lab)
 Boyack, Sarah (Lothian) (Lab)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Brown, Siobhian (Ayr) (SNP)
 Burgess, Ariane (Highlands and Islands) (Green)
 Callaghan, Stephanie (Uddingston and Bellshill) (SNP)
 Chapman, Maggie (North East Scotland) (Green)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Dey, Graeme (Angus South) (SNP)
 Don, Natalie (Renfrewshire North and West) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Dunbar, Jackie (Aberdeen Donside) (SNP)
 Duncan-Glancy, Pam (Glasgow) (Lab)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Ewing, Fergus (Inverness and Nairn) (SNP)
 Fairlie, Jim (Perthshire South and Kinross-shire) (SNP)

FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Gray, Neil (Airdrie and Shotts) (SNP)
 Greer, Ross (West Scotland) (Green)
 Griffin, Mark (Central Scotland) (Lab)
 Harper, Emma (South Scotland) (SNP)
 Harvie, Patrick (Glasgow) (Green)
 Haughey, Clare (Rutherglen) (SNP)
 Hyslop, Fiona (Linlithgow) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lennon, Monica (Central Scotland) (Lab)
 Leonard, Richard (Central Scotland) (Lab)
 Lochhead, Richard (Moray) (SNP)
 MacDonald, Gordon (Edinburgh Pentlands) (SNP)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Gillian (Central Scotland) (Green)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Maguire, Ruth (Cunninghame South) (SNP)
 Marra, Michael (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 McAllan, Màiri (Clydesdale) (SNP)
 McArthur, Liam (Orkney Islands) (LD)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McLennan, Paul (East Lothian) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNair, Marie (Clydebank and Milngavie) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Minto, Jenni (Argyll and Bute) (SNP)
 Mochan, Carol (South Scotland) (Lab)
 Nicoll, Audrey (Aberdeen South and North Kincardine) (SNP)
 O'Kane, Paul (West Scotland) (Lab)
 Regan, Ash (Edinburgh Eastern) (Alba)
 Rennie, Willie (North East Fife) (LD)
 Robertson, Angus (Edinburgh Central) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Roddick, Emma (Highlands and Islands) (SNP)
 Rowley, Alex (Mid Scotland and Fife) (Lab)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Slater, Lorna (Lothian) (Green)
 Smyth, Colin (South Scotland) (Lab)
 Stevenson, Collette (East Kilbride) (SNP)
 Stewart, Kaukab (Glasgow Kelvin) (SNP)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Sturgeon, Nicola (Glasgow Southside) (SNP)
 Sweeney, Paul (Glasgow) (Lab)
 Swinney, John (Perthshire North) (SNP)
 Thomson, Michelle (Falkirk East) (SNP)
 Todd, Maree (Caithness, Sutherland and Ross) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Tweed, Evelyn (Stirling) (SNP)
 Whitfield, Martin (South Scotland) (Lab)
 Whitham, Elena (Carrick, Cumnock and Doon Valley) (SNP)
 Wishart, Beatrice (Shetland Islands) (LD)

Against

Balfour, Jeremy (Lothian) (Con)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Cameron, Donald (Highlands and Islands) (Con)
 Carlaw, Jackson (Eastwood) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)

Dowey, Sharon (South Scotland) (Con)
 Findlay, Russell (West Scotland) (Con)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Gallacher, Meghan (Central Scotland) (Con)
 Golden, Maurice (North East Scotland) (Con)
 Gosal, Pam (West Scotland) (Con)
 Greene, Jamie (West Scotland) (Con)
 Gulhane, Sandesh (Glasgow) (Con)
 Hoy, Craig (South Scotland) (Con)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Kerr, Liam (North East Scotland) (Con)
 Kerr, Stephen (Central Scotland) (Con)
 Lumsden, Douglas (North East Scotland) (Con)
 McCall, Roz (Mid Scotland and Fife) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Ross, Douglas (Highlands and Islands) (Con)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Webber, Sue (Lothian) (Con)
 Wells, Annie (Glasgow) (Con)
 White, Tess (North East Scotland) (Con)
 Whittle, Brian (South Scotland) (Con)

The Presiding Officer: The result of the division on motion S6M-11871, in the name of Tom Arthur, is: For 86, Against 30, Abstentions 0.

Motion agreed to,

That the Parliament agrees to the general principles of the Visitor Levy (Scotland) Bill.

The Presiding Officer: The final question is, that motion S6M-11730, in the name of Shona Robison, on a financial resolution for the Visitor Levy (Scotland) Bill, be agreed to.

Motion agreed to,

That the Parliament, for the purposes of any Act of the Scottish Parliament resulting from the Visitor Levy (Scotland) Bill, agrees to any tax imposed in consequence of the Act in relation to which Rule 9.12.3B(a) of the Parliament's Standing Orders applies.

The Presiding Officer: That concludes decision time.

Languages at the University of Aberdeen

The Deputy Presiding Officer (Annabelle Ewing): The final item of business is a members' business debate on motion S6M-11589, in the name of Kevin Stewart, on languages at the University of Aberdeen. The debate will be concluded without any question being put. I invite members who wish to speak in the debate to press their request-to-speak buttons now.

I advise members that one member, Alasdair Allan, will make a section of his contribution in Gaelic. I intend to call him in due course, and I advise members that headphones are available at the back of the chamber for those who wish to listen to simultaneous interpretation of contributions in Gaelic. Members can listen by inserting the headphones into the socket on the right-hand side towards the front of the console. Any member who is unable to hear the interpretation should press the audio button on the console and select channel 1 for English. I am explaining that now in order to avoid a last-minute rush, which I think has happened before.

I see that there is a helpful point of order from Alasdair Allan.

Alasdair Allan (Na h-Eileanan an Iar) (SNP): On a point of order, Deputy Presiding Officer. It is only a couple of sentences, and members will be able to work it out from the context, but I would be very grateful if anyone wishes to tune in. *[Laughter.]*

The Deputy Presiding Officer: I thank you for that, having just spent that time explaining what members can do to listen to a simultaneous interpretation of your words. I think that it is fair that an explanation is given at this stage.

Motion debated,

That the Parliament notes concern expressed at proposals by the University of Aberdeen to reduce its language provision; understands the challenges that the languages department faces, including running a projected deficit of £1.6 million in 2023-24, and that the student intake has reportedly fallen dramatically following the UK's exit from the EU; believes that languages offer significant value to individuals, to communities across Scotland, and to building relationships across the globe; recognises what it sees as the widespread support for retaining language teaching at the University of Aberdeen, including, it understands, from students, staff, alumni, Gaelic organisations and the consulates of several nations, and notes the calls for the University of Aberdeen to explore every possible option to retain language learning, including an expanded language offering for all interested students and degree courses.

18:00

Kevin Stewart (Aberdeen Central) (SNP): I thank everyone who signed the motion in order for it to be debated, and I welcome folks from the University of Aberdeen who are in the public gallery tonight.

I am proud of the University of Aberdeen. It is an institution that has enhanced my home city since 1495 and has brought people from around the globe to study, live and work in the granite city. I am proud that, nearly 30 years ago, I was the election agent for Allan Macartney MEP in his successful bid to become the rector of the University of Aberdeen. Since the announcement by the university about the downgrading of modern languages, I have thought about Allan a lot. Members may ask why.

Allan was a polyglot: he spoke at least six languages fluently, and he had an understanding of many others. He was born in Ghana, he studied at the universities of Marburg and Tübingen and at Scottish universities, and he lectured at the then University of Botswana, Lesotho and Swaziland before he came back to Scotland to work for the Open University. Like me, he was proud of the University of Aberdeen, but I do not think that the current situation would stand well with him, as it does not with me.

To be clear, there is significant financial pressure on the University of Aberdeen and on all our universities. Years of Westminster austerity have taken their toll, and I am sure that the financial pressures have also taken a toll on the Minister for Higher and Further Education; and Minister for Veterans, who will respond to the debate. However, we must begin by acknowledging that language teaching is not a burden or a luxury to be sacrificed amid austerity, but an investment. It is an investment in Scotland's prosperity through building our connections to the wider world.

We need to accept that we have come to this point largely as a result of Brexit and the so-called hostile environment immigration policies. With Britain turning its back on the world, it is no surprise that students, including foreign language students, are turning their backs on Britain. The fall in the number of overseas students is stark, the financial impact is real, and the United Kingdom Government does not seem to give a fig.

In a similar vein, given that our young people have lost free and easy access to the European Union, it is, of course, no surprise that a career in foreign languages is less attractive to them.

The first steps that we need to take should be about making languages more attractive to our young people. That should involve outreach in

schools and engagement with students to highlight the opportunities that language degrees offer.

Pam Duncan-Glancy (Glasgow) (Lab): Will the member take an intervention?

Kevin Stewart: Very briefly.

Pam Duncan-Glancy: I thank Kevin Stewart for taking my intervention and for bringing the debate to the chamber.

On the basis of what Kevin Stewart has just said, is he concerned, as I am, about the reduction in the number of students who are taking modern languages for national 5 and higher qualifications?

Kevin Stewart: I am, and that is one of the reasons why I talked about outreach in the way that I did. We need to get over to young people the importance of languages.

Just recently, a study showed that those who speak more than one language are less likely to get dementia and Alzheimer's. That is a public health issue, which could be tackled by increasing educational capacity.

We must not simply accept the hammer blow of Brexit—that is important. We need to give folk hope that, despite more challenging times, there are still excellent future career prospects in languages, both at home and abroad. Part of that is about a vibrant research culture, which should attract the best and brightest academics to Aberdeen and provide the best grounding for teaching. A vibrant research programme is an attractive draw for many.

It is not about taking the easy path of simply accepting where things are and sacking teaching staff. It is about taking a difficult path that involves staff, management, students and unions working together to build a brighter future for modern languages at Aberdeen. That will be challenging for management, who will need to look beyond today's low student numbers—and, therefore, income—towards a more vibrant future of increasing student numbers. It will also be a challenge for staff, who will need to pivot to outreach and engagement to sell the future of modern languages to prospective students, and to enthuse, enhance and revitalise.

Politicians, university management, academics and students must come together to fight the hostile environment immigration policies of the United Kingdom Government in order to open up our academic institutions to the world once more. Scotland has thrived because of the talent that we have attracted to come to study, work and live here. Of course, the families of those people should be welcomed too. I hope that the minister and the Scottish Government will rise to that challenge and join me and others in taking that fight to the UK Government.

I have listened to management, academics and students on all matters. There have been disagreements about data, the shortness of the consultation period and a lack of transparency in what has gone on. However, it is clear to me that no one wants to see modern language courses disappearing from the university prospectus.

It is absolutely imperative that all parties, including the Government, come together to communicate, debate and reach agreement, and find a way to adapt in order to ensure that any student coming to Aberdeen who wants to learn a language can do so, as they have been able to do over the centuries of the university's existence.

18:07

Jackie Dunbar (Aberdeen Donside) (SNP): I thank my friend and colleague Kevin Stewart for bringing to the chamber this debate on languages at the University of Aberdeen.

As Kevin Stewart said, the University of Aberdeen's academic roots date back to 1495, and the work of that institution has, in so many ways over more than 500 years, helped to connect our city to the world. The university's modern languages courses have been particularly helpful in building bridges and making those connections. Learning other languages can allow us to share knowledge, understand different cultures and build friendships.

Kevin Stewart mentioned the role of Brexit. Leaving the European Union broke some of the bonds that connected us to Europe. It is sad that the impact that Brexit has had on modern language courses may undermine our connections with the world even further.

Although it is welcome that joint honours degree programmes in modern languages will continue to be available, the potential loss of single honours language degrees is greatly disappointing. I expect that some of my Gaelic-speaking colleagues will be keen to talk about the Gaelic course in particular. I have to admit that that loss would make our scrutiny of the Scottish Languages Bill somewhat bittersweet.

That disappointment at the loss of single honours language degrees seems to be shared by a great many people, including students, staff and even foreign dignitaries. A number of those folks have contacted me, as their local MSP, and have shared a range of insights into the university's proposals. One comment that I received this morning stood out, as it explained the importance of language degrees eloquently and succinctly. It said:

"A language degree is not just language tuition but involves the study of languages in their context, including study of their culture, society and region, which is a key

requirement for students' critical understanding in the face of local and global societal issues."

Earlier today, I met Kirsty Miller, Charlotte Gorrie, Kirsten Koss, Tomos Dargie and Linzi Ryan from the university, who are in the public gallery this evening. They expressed to me their concerns regarding the future of modern languages. They told me that, currently, no offer of a place has been made to students for next year; the ones who have already applied are being told that no single honours degree course is available.

How will that impact the situation of languages in the future? Where will the language teachers come from if we do not give genuine consideration to the future of modern languages?

I sympathise greatly with the situation in which the university finds itself, and I do not envy the decisions that it will need to take in the months ahead. Among everything that has been said and everything that has been fed into the university's consultation, I know that there have been offers of support and helpful suggestions. I hope that that constructive approach will continue, and I sincerely hope that it proves to be worth while.

Whatever decision the university ultimately makes on the future of modern languages provision, it will have wide-ranging impacts on folks' jobs, on students' academic prospects, and on Scotland's place in the world. When a final decision is made, I call on the university court to ensure that everything that has been said is fully taken into account, so that it makes the right decision that balances the challenges of today with the demands of tomorrow.

18:11

Liam Kerr (North East Scotland) (Con): I am very glad that Kevin Stewart has brought the debate to the chamber, as the situation is deeply regrettable on a number of levels. The key point, which was raised by many, and in particular by the University and College Union, is that reducing the university's offer in modern languages is potentially damaging not only to the university but also to our current students and future students, and ultimately to the global-facing nature of our country.

We all hope that all alternatives will be properly explored. While it is clear that universities must be completely independent of Parliament, I reiterate the hope, which I do not doubt that we all share, that the university will follow all applicable legislation in relation to any redundancy consultations, as well as engaging in constructive dialogue with the likes of the UCU and the student body.

In the short time that I have been allocated, it is important that I flag up two aspects of the context

and the drivers that underlie the situation, particularly given that the motion specifically highlights the financial challenges, although Kevin Stewart is utterly misguided in the target of his ire.

The higher education sector is staggeringly underfunded. A recent report from the Scottish Funding Council on the "Financial Sustainability of Universities in Scotland 2020-21 to 2024-25" suggested that, within two years, the sector's aggregate financial position will fall to a deficit of £3.3 million; the sector's total cash flow from operating activities as a proportion of all income will fall to just 4 per cent in 2023-24; and the sector's net liquidity is forecast to fall to 125 days in 2024-25.

Then there is the draft Scottish budget for 2024-25, which proposes cash cuts of almost 6 per cent to university resource budgets. Alastair Sim, the director of Universities Scotland, said that the budget would impose a £28.5 million cut to teaching grants. What is even worse is that, buried deep in a supplementary spreadsheet to the budget, is the news that there are now

"additional savings are to be made in the HE sector, including from reducing first year university places".

Just this morning, at the Finance and Public Administration Committee, we learned that that translates to potentially at least 1,200 fewer university places being available to Scottish students.

The Minister for Higher and Further Education; and Minister for Veterans (Graeme Dey): Will the member give way?

Liam Kerr: Will I have time back at the end, Presiding Officer?

The Deputy Presiding Officer: Yes.

Graeme Dey: I hear members on the Conservative side of the chamber crying crocodile tears. Does Liam Kerr recognise the impact of the Conservative Government's budgetary decisions on the Scottish Government budget? [*Interruption.*]

I hear the chirping from behind the member, but it is a straightforward question. Does he recognise the impact, and will he acknowledge—as Kevin Stewart pointed out—the damaging impact of Brexit, and of his Government's immigration policies, on the university sector in Scotland?

Liam Kerr: This Scottish Government is sitting on the biggest block grant in devolution history, and the member comes to the chamber and poses that question. The Scottish Government has leveraged Scottish universities in such a way that it is dependent on international students, and it is reaping the rewards of its appalling decisions.

There is a wider issue here. Rhiannon Ledwell of the Aberdeen University Students' Association,

in a helpful submission, told us that having a second language makes graduates more employable. That is backed up by a report from the University of Cambridge in 2022, which said that widening access to languages education could be worth billions to the UK economy.

A generation ago—a real generation, not a Scottish National Party generation—in 2004, the then Government removed languages from the list of compulsory subjects. The result, according to the Higher Education Statistics Agency data, is that the numbers of languages students in higher education have plummeted: the numbers have been declining in their hundreds, year on year, for several years now. That is not surprising—and I refer members to Pam Duncan-Glancy's intervention, which was well made—when we see that the number of students taking higher in languages has plummeted by nearly 1,000 since 2017, and at national 5 level by around 1,500 over the same period. That generation is coming through a system without compulsory languages, and the results are clear to see. It stands to reason that if languages were devalued at school in 2004, 20 years later the harvest of that will be reaped at university.

The situation that the students, the staff and the University of Aberdeen find themselves in is deeply regrettable, but we must be clear about the factors underlying it, and demand, as a Parliament, that the SNP Government rethinks its draft budget, rethinks its swingeing cuts to the sector and drastically reconsiders its position on the importance of languages in schools.

18:17

Alasdair Allan (Na h-Eileanan an Iar) (SNP): I congratulate Kevin Stewart on bringing the motion to the chamber. On a personal note, I warmly echo his praise of the late Allan Macartney MEP.

I have doubtless told members before about how, in heady pre-Brexit days, I was once on a train between Luxembourg and Brussels. A man selling sandwiches was making friendly conversation as he made his way up the train. Although I could not follow a lot of what was being said, I could hear that he was speaking to his customers, as required, in fluent French, German, Dutch, English and Luxembourgish. My point is that around the world, multilingualism is normal whereas by contrast, monolingualism is unusual. Yet, in the UK, we still look at things the other way around.

Therefore, it is deeply disappointing to see my alma mater, the University of Aberdeen, taking an apparent step backwards in its commitment to language degrees. Following the widespread backlash against initial proposals, the university

made a welcome commitment to developing new language courses, as well as continuing to provide additional and evening language classes, and joint honours language degrees. However, I am not sure how any of that mitigates against the loss of single honours courses.

Tha ionmhas an oilthigh 1.6 millean nòt a dhìth, ach, mar a bha oileanaich agus luchd-obrach ag ràdh, cha bhi molaidhean an oilthigh a' dèanamh dad ach a' Ghàidhlig a lagachadh air a' champus. Cuideachd, cha bhi cothrom sam bith ann a-nis cànan sam bith aig ire single honours a dhèanamh àite sam bith gu tuath air meadhan na h-Alba.

Following is the simultaneous interpretation:

The budget for the university is short of £1.6 million. Students and staff are saying that the recommendations from the university will do nothing for Gaelic except weaken its presence on the campus. There will also no longer be the opportunity for students to take a single honours language degree there.

The member continued in English.

The proposals run counter to the very idea of a university as a place where students come to realise, inter alia, that the world does not operate solely in English. As has been alluded to, since the founding of King's college Aberdeen in 1495, when its working language was Latin, French has also been taught. Gaelic has been studied in some form since those very early days and, since the 19th century, the university has offered a wide variety of degree courses in classical and modern languages.

German language professors in Aberdeen were among the voices calling for peace on the brink of the first world war. Since then—o tempora, o mores—Latin and Greek have already retreated, as have single honours degree courses in Italian and Spanish.

Meanwhile, the one-plus-two model has ensured the much wider roll-out of languages in Scotland's primary schools, although I acknowledge the point that the university makes about the falling numbers of pupils taking language qualifications in secondary schools. That certainly raises questions about what we do to encourage students to choose languages in the upper end of secondary and when moving on to university. However, it is unclear to me how abolishing single honours language degrees is likely to strengthen language courses in schools, given their popularity with those looking to become language teachers.

I realise that this is a pet subject for me. I try to encourage the wider use of languages in the Parliament, not least in my office. I hope that I am not about to overlook the skills of anyone in my

staff but, between all of us in the office, we manage Gaelic, Scots, English, Irish, Norwegian, Danish, French, Spanish and Italian.

Universities are, of course, independent of Government, but I urge the University of Aberdeen to think again about what kind of university it wants to be and to listen to the concerns that are now being raised by its students, staff and graduates.

18:21

Michael Marra (North East Scotland) (Lab):

Kevin Stewart has my appreciation for securing this important debate. As a member for North East Scotland, I share the widely held concerns about the future provision of language teaching at the University of Aberdeen. I have received many representations from constituents across the region, including from people who have been students at the university and current members of staff. They all know that the university plays a vital role in the city and across the north-east, both as an educator and as an employer. The support expressed by students, alumni and the wider community is testament to the excellent work of the modern languages department at Aberdeen.

There are 30 members of staff who still do not know whether their jobs are safe, and UCU members are currently being balloted for strike action as well as actions short of a strike. I thank the union for the representations that it has made to me and other members in that regard. I urge the university and the unions to continue to engage constructively to deliver the best outcome for staff and students.

Modern languages are absolutely vital to this country—for our economy and our culture, as members have said. There are huge benefits to be found in learning another language, at personal and professional level. Giving our young people the chance to study modern languages is one of the best investments that we can make in Scotland's future workforce.

Although I thank Kevin Stewart for securing the debate, I think that we diverge in part on the diagnosis of what has gone wrong. His points regarding Brexit are well made and certainly pertain to the problem with international recruitment. However, unfortunately, we are not talking about an isolated incident; the problem is not one that can be swiftly resolved and is never to be repeated.

Further, the issue is not exclusively the university's responsibility. It is the result of what Dame Sally Mapstone, when she was the convener of Universities Scotland, called the "managed decline" of the sector under the SNP Government. Kevin Stewart was rightly keen to

talk about the significant financial pressures that have come to bear on universities. However, we have to recognise that the funding model for our universities in Scotland is broken and is creating a wide array of perverse outcomes for our institutions and students and for our future and our economy.

The SNP's singular failure, over 14 years, to increase the unit of teaching resource paid to universities for Scottish students means that institutions have become increasingly reliant on fees from international students, which means that there is a distinct lack of resilience. When external shocks arrive—such as those set out by Mr Stewart relating to Brexit or other market shocks such as the current one in the west African market, which has led to a significant decrease in the number of students coming to Scotland in the current academic year—our universities are uniquely exposed, because it is the international students who help to pay for Scottish students to learn here.

As Alasdair Allan pointed out, the removal of Gaelic from one of only four institutions in Scotland to offer degrees in the subject is extremely worrying. We have to set that in the context of the concerns from the Gaelic community about the existential threat to their language and the ancient culture of our country. Members have talked in the chamber on numerous occasions about how much more has to be done to secure Gaelic, particularly in the Gaelic-speaking areas on the west coast, which is the homeland of the language, to ensure that we support the economy.

There is also limited recognition by the Scottish Funding Council of the resource-intensive nature of teaching languages—a point that University of Aberdeen staff have made to me in recent days. Perhaps the minister might reflect on the way in which languages and modern language teaching are treated.

The university has cited low recruitment to undergraduate modern languages, but members have already pointed out that there is a particular challenge in the low uptake of modern languages in schools and a continuing and accelerating decline in that uptake. Across the country, particularly in the north-east, we face an acute teacher shortage, with many posts being advertised repeatedly and remaining unfilled. The number of modern language teachers is falling, recruitment to initial teacher education is also well down and targets are not being met.

The Government has done precisely nothing to arrest those trends of decline. The teacher education bursary is not available to modern language trainees, and funding for the one-plus-two languages programme, which was to be the

Government's key to addressing the problem, has been wound down and absolutely nothing has been put in its place. It is a downward spiral, and very little has been done to correct it.

The Government must recognise that, in the complex picture that members have set out of interacting international, cultural and funding issues, it has a key responsibility to take action to support not only the students, the staff and the University of Aberdeen, but all our modern language institutions and students across Scotland.

18:26

Maggie Chapman (North East Scotland) (Green): I thank Kevin Stewart for securing this debate. As a former rector of the University of Aberdeen, I am glad to have the opportunity to contribute to it. I begin by paying tribute to the staff and students in the school of language, literature, music and visual culture, especially those who are directly affected, and to Aberdeen University Students Association, UCU and the other campus unions for pulling together, organising rallies, contacting us and generally making a noise. I acknowledge their solidarity and determination in the face of frustrating circumstances. I was pleased to speak at the rally on campus in December and to some folk outside Parliament at lunchtime today—I welcome them to the public gallery. I also thank those who have been in touch with us prior to tonight's debate. I am just sorry that all of this has been necessary.

The north-east of Scotland deserves and needs a comprehensive university that provides a full range of degree programmes, including single honours language degrees; in which university management treats staff and students with respect and kindness, professionalism and care; and in which different parts of the university support others as part of a larger, stronger whole.

Cutting modern languages and closing single honours programmes is a very bad move for reputation. Without modern languages and single honours programmes, Aberdeen university will no longer be a comprehensive university. That sends exactly the wrong message to communities across the north-east and northern Scotland generally. I believe that the integrity of the institution is at stake. It has a civic duty to Aberdeen and the wider region to be that comprehensive institution—a duty that it will fail to fulfil. There is also the impact on staff and student morale, never mind the job losses that the university is contemplating. What is so easy to shatter will take a very long time to rebuild, and, while morale is low, there will be knock-on consequences for recruiting and retaining staff and students. The whole process leaves a lot to be desired, as we have heard. It

has been described as inaccessible and disempowering.

All of this affects the region more generally. Promoting language education across the north-east and training the next generation of language teachers for our schools are very much needed. Language programmes and teaching should support the education of linguists and others whom we want and need to make their lives in the north-east. I fear that it will be very hard to sustain the teaching of languages at all if they are studied not through degree programmes but just as joint honours subjects or nice-to-have extras to other studies. The University of Aberdeen has been the only place north of the central belt where people have been able to take language courses across such a range of languages. If we lose that, it will be very hard to recover.

In relation to the financial strategy, as we agreed when, as rector, I chaired the university court a few years ago, we cannot cut our way to growth. The cuts are short sighted and we know that, once such things are gone, they are gone. Considering individual budget lines is not an appropriate way to account for value across the whole institution. It is right that some parts of the university should subsidise others. If teaching single honours language degree programmes is seen as a financial problem, I suggest that there are broader issues for the institution to consider.

I must highlight the value of modern languages in all aspects of life, for our social and cultural understanding and enrichment. Languages are about so much more than just words in a different language. If we are to deal with the global crises that we face, we need more understanding of different cultures and societies, not less. We know that language teaching is vital to decolonising the curriculum. We should be doing everything that we can to not reinforce English as the hegemonic language.

We must continue to fight for modern languages at the University of Aberdeen—for modern languages themselves, for the university as a whole, for the region and for our country.

18:31

Audrey Nicoll (Aberdeen South and North Kincardine) (SNP): As a graduate of the University of Aberdeen, I thank Kevin Stewart for bringing forward for debate the issue of the future of modern languages provision at the university. It is a timeous debate, given that we will celebrate languages week Scotland later this month.

Like Kevin Stewart and other colleagues, I have engaged with individuals and organisations that are concerned about the proposal. I particularly thank Rhiannon Ledwell of the Aberdeen

University Students Association for her tenacity, and the university principal, Professor George Boyne, for his openness and engagement on the matter. I also commend the work of the steering group, which is led by Professor Leydecker. I welcome the university court's decision to continue to offer joint honours degree programmes in languages for now, but it is disappointing that single honours degrees will not be offered.

I echo many of the concerns that members have raised about the implications relating to equal access to language education in the north of Scotland, the recruitment and training of language teachers in the north-east and the reputational impact on the university and wider Scottish higher education.

I note the university's analysis in its consultation paper that the provision of modern languages is not viable in its current form, but why is that the case? I was dismayed to note in the consultation document that steeply falling enrolment is a long-term UK-wide trend, despite national initiatives over many years to increase uptake of language learning in schools and, by extension, universities.

Liam Kerr: Will the member take an intervention?

Audrey Nicoll: I will proceed, but I will come back to the member if I have time.

In recent years, there has been a 57 per cent drop in the number of higher and A-level entries in German and a 44 per cent drop in the number of entries in French, and there has been a 34 per cent drop in the number of higher education entrants nationally since just 2015.

While preparing for today's debate, I noted with interest a comment in the foreword of the "Modern Languages Excellence Report", which was published by Scotland's National Centre for Languages:

"Unless the decline in modern language learning is reversed, Anglophone Britons will become one of the most monolingual peoples in the world, with severe consequences for our economy, for business competitiveness, for international reputation and mobility and for community cohesion at home."

All of those issues have been raised by members.

We know the benefits of promoting additional languages and their importance in equipping the next generation of workers in Scotland and beyond with the necessary skills to contribute and compete in an increasingly globalised society. Scotland benefits from having a workforce that is fluent in multiple languages, be that through bringing in investment opportunities or addressing the job market demand for multilingual speakers.

As a north-east MSP, I specifically note the importance of having an energy workforce

comprised of bilingual and multilingual speakers in helping to realise the Scottish Government's ambition of Scotland becoming a global energy hub. There are many other examples to which we could refer.

How do we encourage more school-age children and young people to learn modern languages and to continue to higher education learning? The Scottish Government's one-plus-two approach aims to ensure that every child can learn one modern language. Additionally, each child is entitled to learn a second language from primary 5 onwards. The opportunities for early learning seem to be there; for me, the question is why uptake is so challenging and what can be done to reverse the trend of diminishing interest in languages beyond curriculum for excellence. As Kevin Stewart asked, how do we make learning languages more attractive?

I note the huge range of work across Scotland to promote languages, including the work of Scotland's national centre for languages, which supports parental participation in learning, languages in the workplace, study and work abroad and a range of other activities. More broadly, there seems to be a need for a more co-ordinated approach involving Government, local authorities, education institutions, industry and business. In that regard, I would be interested to hear from the minister about what action the Scottish Government is taking to turn around what is a worrying trend.

I have enjoyed listening to the insightful contributions made in the chamber today on this subject, and I agree with colleagues that it is crucial to make every effort to secure the continuity of modern languages provision at the University of Aberdeen, but that significant challenges exist around that. As Kevin Stewart highlighted, teaching languages is an investment.

I will continue to lend my support to the University of Aberdeen, its teaching staff and its students to ensure that the north-east still has access to modern languages course provision in a way that is not detrimental to the university, its staff or its students.

Again, I thank Kevin Stewart for securing the debate.

18:36

The Minister for Higher and Further Education; and Minister for Veterans (Graeme Dey): I extend my gratitude to Kevin Stewart for securing the debate, and I thank members for their insights. In a broad sense, the debate is a timely one, coming ahead of languages week Scotland, which will take place from 29 January to 2 February and will celebrate how languages,

spoken and signed, equip us as individuals and as a society to contribute to a sustainable world.

Members have highlighted a range of perfectly valid concerns about the proposals that the University of Aberdeen has put forward to change its languages provision. I have listened carefully to what has been said about the range of educational, societal and economic benefits of language education and the particular importance of language learning and teaching in the north-east, which has been highlighted.

We must be clear that all universities are autonomous institutions and, as such, they are responsible for their own course provision. It is for them to decide how to distribute their allocation of funded places between faculties and courses. That said, I have encouraged the university to consider its proposals carefully, and I have stressed my expectation that the university will adhere to fair work principles, to which Liam Kerr alluded.

Kevin Stewart: Will the minister give way?

Graeme Dey: Just give me a moment.

That includes the need for meaningful consultation and constructive dialogue with staff affected by the proposals. My expectation is that compulsory redundancies should be considered only as a last resort, after all other cost-saving measures have been fully explored.

I will return to that point.

Kevin Stewart: I am very pleased to hear the minister talk about fair work and say that there should be no compulsory redundancies unless there are no other options. I recognise the point about the autonomy of the university and the fact that the minister has no say or sway over the institution. However, he has some good offices and a listening lug, as we would say in the north-east, and I know that he has met many folk already. Will he agree to continue to do that and to try to find compromise and common ground that makes sense for all in the north-east?

Graeme Dey: As I said, I want to return to the point that I was making, if Kevin Stewart will indulge me.

No one, least of all the university itself, wants to be in a position in which they have to consider measures such as those that have been proposed. However, I do not think that any reasonable person could look at the cold, hard facts and fail to recognise that the University of Aberdeen has a problem here. Just five new students enrolled across five single honours courses for the 2023-24 academic year. That maintained a downward trend over a number of years. The number of students on modern languages courses at the institution has fallen from 62 to 46 to 27 since 2021.

The university has further outlined the financial challenges that it is seeking to address through the proposals, although I recognise that some of the underlying numbers that have been quoted are disputed by the staff. Although it is for the University of Aberdeen to develop its own mitigating strategies to minimise any negative impacts on short-term, medium-term and long-term financial sustainability, where individuals and institutions face particular pressures, the Scottish Funding Council always engages and, where possible, offers support.

I remind members that, despite an exceptionally difficult fiscal environment—we can go back and forth on the cause of that—in the latest budget, the Scottish Government has committed to supporting a high-quality post-school education, research and skills system with over £2.4 billion of investment. We will work in partnership with our universities to develop the offer. However, as Kevin Stewart said, ultimately, it is for individual institutions to determine where and how they deploy the resources that are at their disposal.

Michael Marra: Will the minister take an intervention?

Graeme Dey: I want to make progress on this.

That said, this afternoon I met Rhiannon Ledwell, who is the Aberdeen University Students Association vice-president for education, and I was concerned to learn that the steering group that is leading on the matter contains no student representation. Further, I understand that staff representation from the impacted faculty is only marginally better. I will therefore ask the University of Aberdeen to reconsider that stance, because it is important that all views are heard and that maximum transparency is at play around decisions that are as impactful as the ones that we are talking about. I will also ask the university to reflect on whether all credible alternative options to the one that is now being pursued have been fully explored.

I reiterate that these are matters for the institution rather than for ministers. It may be that, however regrettable it is, the live proposal is the only viable one to address the financial issue that is at play, but it is important to demonstrate clearly why and how that might ultimately be the case, even if that takes a little bit more time.

Michael Marra: One institution that works for ministers is the Scottish Funding Council, which disburses the money. Part of the issue that was laid out to me by staff at the University of Aberdeen is that language programmes are not deemed to be as resource intensive as some other courses. The minister might recommend a change in that regard. At least, he could investigate with the Scottish Funding Council whether language

courses, given their intensive nature, could be treated in a way that is more akin to the approach for lab-based education rather than lecture-based education. Will the minister take an interest in that area?

Graeme Dey: With respect to Michael Marra, he can call for that, but he also has to recognise that, if it were to be pursued, the money would have to be found from somewhere else in the higher education budget. He is perfectly entitled to call for that, but he will surely recognise that it would have a price for the budget somewhere else and for other aspects of higher education.

As the motion recognises, we cannot ignore the damaging impact that Brexit and the UK Government's hostile approach to immigration have had on Scotland's ambitions for an inclusive and outward-looking society. International students bring diversity to our communities, enrich the learning experience of our institutions, and enhance our economy. Our message should be clear: you are welcome in Scotland.

Although we will continue to work with the UK Government to address the shortfalls of the Turing scheme, the Scottish Government remains committed to mitigating the loss of access to Erasmus+, including the on-going work to develop our Scottish education exchange programme, the pilot schemes for which are being launched as we speak. We have also engaged closely with key stakeholders, including our universities, to prepare an international education strategy, which I expect to launch in the next few weeks. It will promote Scotland's education offer globally and attract a diversity of students to our institutions. However, it is, to say the least, deeply unfortunate that we are having to mitigate the folly of Brexit and a hostile immigration policy. However much the Conservatives want to deflect, both are having a massive impact on our HE sector.

Pam Duncan-Glancy: The minister will be aware that, in the time that we have taken to get a pilot scheme set up in Scotland, Wales has undertaken several exchanges. Does the minister have an understanding or analysis of the lost time in creating that scheme and the impact that that is having on modern languages in Scotland?

Graeme Dey: I thank Pam Duncan-Glancy for that typically positive contribution. We are where we are, and we are developing our scheme. I say to the member that Wales is facing some challenges with the continuation of its scheme in its current form.

I reiterate that, if the Conservatives and Labour are minded to suggest increased funding to HE, which they are perfectly entitled to do, they have to set out where that funding should come from, either within the Scottish Government's education

budget or the wider budget. Ditto for Michael Marra, if he wants specific additional resource for language education.

I am clear that I expect the University of Aberdeen, in taking forward any proposals, to adhere to fair work principles, to ensure that consultation with staff and students is meaningful, and to make every effort to protect jobs, recognising, of course, that ultimately it may not be entirely possible to protect jobs in the way that people would like. I also expect the university to be open to exploring viable and constructive alternative proposals, if those exist and are preferred, albeit, of course, it should work to a timetable that reflects the need to conclude the process rather than have an open-ended one.

Meanwhile, in line with our reform agenda for the post-school education and skills system, the Government will continue to work with the University of Aberdeen and the wider university sector to ensure longer-term sustainability and deliver the best outcomes and impacts for learners, the economy and society.

The Deputy Presiding Officer: That concludes the debate.

Meeting closed at 18:45.

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