



The Scottish Parliament
Pàrlamaid na h-Alba

Official Report

FINANCE COMMITTEE

Wednesday 11 December 2013

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FINANCE COMMITTEE
32nd Meeting 2013, Session 4

CONVENER

*Kenneth Gibson (Cunninghame North) (SNP)

DEPUTY CONVENER

*John Mason (Glasgow Shettleston) (SNP)

COMMITTEE MEMBERS

*Gavin Brown (Lothian) (Con)

*Malcolm Chisholm (Edinburgh Northern and Leith) (Lab)

*Jamie Hepburn (Cumbernauld and Kilsyth) (SNP)

*Michael McMahon (Uddingston and Bellshill) (Lab)

*Jean Urquhart (Highlands and Islands) (Ind)

*attended

THE FOLLOWING ALSO PARTICIPATED:

Joakim Sonnegård (Swedish Fiscal Policy Council)

CLERK TO THE COMMITTEE

James Johnston

LOCATION

Committee Room 1

Scottish Parliament

Finance Committee

Wednesday 11 December 2013

[The Convener *opened the meeting at 09:30*]

Decision on Taking Business in Private

The Convener (Kenneth Gibson): Good morning and welcome to the 32nd meeting in 2013 of the Scottish Parliament's Finance Committee. We have received apologies from Michael McMahon, who is caught in traffic and will be here as soon he can. I remind everyone present to turn off mobile phones and other electronic devices, please.

Our first item of business is to decide whether to take items 3 and 4 in private. Do members agree to that?

Members *indicated agreement.*

Independent Fiscal Body Inquiry

09:30

The Convener: Our second item is evidence by videoconference from Joakim Sonnegård of the Swedish Fiscal Policy Council as part of our inquiry into proposals for an independent fiscal body.

I welcome Mr Sonnegård to the meeting and invite him to make a short opening statement.

Joakim Sonnegård (Swedish Fiscal Policy Council): Thank you very much and good morning.

I am very pleased to have the opportunity to discuss directly with the committee the questions that it has asked the council. Such discussions are also important to us in our work to develop our council. I am ready to answer the committee's questions; I have nothing more to add.

The Convener: Thank you very much. I would also like to thank you for the submission that you have provided.

I note that the Swedish Fiscal Policy Council has an explicit mandate to comment on and, where necessary, to recommend improvements to current fiscal policies and the extent to which they will achieve the goals and priorities that the Swedish Government sets for itself. In your work, how do you avoid being dragged into the political dogfight, because your role is a bit more ambitious than that of the Office for Budget Responsibility in the United Kingdom?

Joakim Sonnegård: It is very important to avoid being dragged into what you described as the dogfight. We try to limit the number of times that we comment on fiscal policy to a couple of times a year. We do not comment on the daily debate if we do not feel that it is absolutely necessary. It has happened a few times, but we try to limit our communication with the public and the Parliament to a couple of times a year. We communicate in connection with the publication of our report every spring, but during the rest of the year we are quite silent. Sometimes our members participate in debates in their capacity as members of the council, but they almost always state that they are just giving their own opinions even though they are members of the council.

The Convener: I note that

"The Council consists of six members, on non-renewable three year appointments."

Why are members appointed for such a short period? Does that impact on the consistency of the council's work?

Joakim Sonnegård: Membership of the council is a part-time engagement; members spend 10 to 15 per cent of their work time working for the council. They are busy doing other things—being professors and working in other capacities. In order not to deplete them and to avoid membership of the council being too heavy an engagement from the point of view of work time, the Government thought that it would be good for membership of the council to be just for three years. The council members do not think that the period is too short. One can be re-elected as a member after a year of not being a member. The council itself decides whether it wants to engage a former member; it can do that after a quarantine period of a year.

The Convener: Okay. Thank you. Obviously, to allow you to be objective and to generate public confidence in your reports it is essential that there is strong support from the Swedish public. I will quote from two principles that are referred to at the end of your written submission:

“Principle 1.1: To be effective and enduring ... requires ... consensus across the political spectrum.

Principle 2.1 ... A truly non-partisan body does not present its analysis from a political perspective, always strives to demonstrate objectivity and professional excellence, and serves all parties”.

I understand that three Opposition parties in Sweden did not support the establishment of the Fiscal Policy Council. I wonder whether, now that you have been working for six years, you have generated confidence in you among all the political parties.

Joakim Sonnegård: It is correct that to begin with the Opposition parties were not in favour of the council and were expressly against it; they argued in Parliament that the council should be closed down. However, in 2011, the Government and Anders Borg, the Minister for Finance, negotiated with three of the Opposition parties, and they agreed on the value of the council. So, since 2011 we have had support from seven of the eight parties in Parliament on the council's being part of the fiscal framework. The agreement is public; seven parties have stated that they want a council and support the way in which we work. In Parliament, both Opposition and Government parties use the arguments in our reports to try to promote their own policies, so to speak, which is natural. However, we have the broad support that you asked about.

The Convener: One of the Opposition parties in this Parliament is not too keen on our establishing a fiscal council. Sweden still has one party that is against your council. Why is it against it? Is it because it is directly accountable to the Ministry of Finance?

Joakim Sonnegård: No. It is more complicated than that. The party that is not behind the agreement is a populist right-wing party: the Swedish Democrats. The rest of the parties do not want to have any business whatever with that party, so it was not invited to the negotiation on the council. However, the Swedish Democrats also use our reports and they have not publicly stated that they want to close down the council. I actually do not know what their opinion of the council is, because they are not part of the mainstream political debate in Sweden.

The Convener: Okay. Thank you for that. As I said, the council is directly accountable to the Ministry of Finance, but you have had disputes with the Government around some of the reports that you have produced over the years. Is that correct?

Joakim Sonnegård: Yes. We have disputes after every report. The Government writes down its own arguments in each budget bill, which is published in the autumn, and elaborates on why it does not agree with our analyses and recommendations. We have had heated debates with the finance minister. Although he states that he wants to have a council, he disagrees with us sometimes.

The Convener: Okay. Thank you for that. Sweden and Scotland have different histories and different cultural and political traditions. Given that, is it your view that there is no difficulty in the fact that the council reports to the Ministry of Finance as opposed to the Parliament in general?

Joakim Sonnegård: No, there is no difficulty. However, we might be held accountable in the future by the Parliament; the parties are discussing that right now. We might undertake such a change in order to close down the discussion about whether we are independent of the Government. As a practical matter, we are independent. However, one argument for moving our accountability from the Ministry of Finance to the Parliament is that that would make it easier to say in international settings and so on that the council is independent. It is an open question right now.

The Convener: Before my colleagues ask questions I will ask about forecasting, which the Swedish Fiscal Policy Council is not really involved in. Should you be involved in forecasting or does the fact that you are not strengthen the council's ability?

Joakim Sonnegård: If we were to undertake forecasting exercises we would need much greater resources than we have now. We are located physically at the National Institute of Economic Research, which publishes official forecasts that are independently made. Practically,

we do not feel that we have to do forecasting, because the guy next door is doing it. We get all that information directly in our work, which is one reason why we do not have to undertake forecasting exercises.

We scrutinise the Government's forecasts: their methodology, credibility and so on. However, we do that from more of an armchair perspective. We are not involved in the nitty-gritty of making forecasts.

The Convener: Thank you very much.

Jamie Hepburn (Cumbernauld and Kilsyth) (SNP): Good morning, Mr Sonnegård. We had evidence from Professor David Bell, who is a well-known economist here in Scotland. He cautioned that

"We need to guard against seeing a forecasting body as a panacea for the uncertainties surrounding public finances."

I am aware that there are in Sweden a number of Government rules about budget setting that make the context a little different from the context here, but was there concern when your body was established that it would be viewed as some form of "panacea for ... uncertainties" in public finances?

Joakim Sonnegård: We were seen not as a panacea, but as something to add to the framework. The Government thought that it would be good to have an independent voice as a regular part of the budget process and political debate in Sweden. We have a long tradition of independent economists regularly criticising the Government's policies. The council is a way of institutionalising that tradition. It is not a magic bullet, but is a way of strengthening the institutional framework around economic policy debate and production.

Jamie Hepburn: We have a paper from the International Monetary Fund entitled "Case Studies of Fiscal Councils". It says that members of your council

"work part-time for a monthly stipend and have other full time employment."

When I read that, the first question that occurred to me was whether that causes problems in your work but, interestingly, when I returned to your report, I saw that you kind of made it out to be a strength, because it guarantees your independence. Can you talk about that and say whether it causes problems in terms of the balance with members' other work?

Joakim Sonnegård: It does not cause problems. The council is supported by a secretariat that consists of five economists, and I am head of that. We work full time and we have a constant dialogue with council members on how we view the policies and how they work, and we

analyse and formulate criticisms towards the Government. We do that every week in meetings with council members—over the phone, via email or in physical meetings. That is how we support them in their work.

If council members find that there might be a conflict of interests with their other work, they always report that to the rest of the council members. In cases in which there has been uncertainty about whether something is in conflict with the council's engagement, members have abstained from undertaking work that might endanger the view of us as an independent body. So far we have managed to avoid the problem that you are hinting at. We have to do that daily; in a small country like Sweden, there are no rules or institutional settings that allow us to avoid problems such as the one that Jamie Hepburn described.

09:45

Jamie Hepburn: Thank you for that. The IMF paper makes the point that the council does not have a formal relationship with the Riksdag—the Swedish Parliament—but we are aware that you go along to its Committee on Finance, so you do have a relationship. You said that the ordinance that established your body was revised in 2011. The paper states that some members of your council suggest that it should be an agency of Parliament in order to guarantee its independence. Is that a big issue? Does it impinge on your work? Are there lessons there for us?

Joakim Sonnegård: It is not a big issue; it is more a principled discussion. Almost everybody involved says that in principle it would be better if we were accountable to Parliament, but Parliament does not have any tradition of having agencies, so it does not know how to manage a small agency like ours. That means that, from a practical point of view, it is better for us to work with the Government, because it knows how to allocate budgets and deal with all the nitty-gritty that agencies have to deal with. The Government has a clear instruction that it is not allowed to interfere with our daily work or our reports, which we feel is enough to secure our independence. However, given that this question pops up all the time, it might be better for us in the long run to be accountable to Parliament, so that we can close down the discussion.

Jamie Hepburn: Thank you very much. That has been helpful.

John Mason (Glasgow Shettleston) (SNP): I think this has been touched on in some of the other questions. Other independent institutions in Sweden operate in this broader area. The IMF paper lists the National Institute of Economic

Research, the National Financial Management Authority and the National Audit Office. So, there are four such organisations. Can you tell us a bit more about the relationship between the four?

Joakim Sonnégård: Yes. As I said, we are physically located at the National Institute of Economic Research, which means that we collaborate with it regularly. We have no formal relationship, apart from work that we commission and pay it to do.

We also have informal relations with the National Audit Office. I know people who work there and we discuss informally issues that are of common interest to us.

The same goes for the National Financial Management Authority—the ESV. It has helped us to produce numbers and analyses of costs and such things, which we have paid it for. That is our formal relationship with it, but we also discuss issues with it informally, because its staff are former colleagues of ours, so we know them.

John Mason: In every country there are historical reasons why institutions have grown up as they have. Do you feel that it is advantageous to have those four bodies distinct from each other, or would it be better to have fewer such bodies?

Joakim Sonnégård: We can easily think of a situation in which there were just two of them; for example, we could have the National Audit Office and then the other three in one body. One could argue for such an arrangement, so I guess the number could be reduced to two or three bodies.

John Mason: Your submission says that you are required to publish an annual report, but that you have freedom to publish more often if you want to. Does the council do that?

Joakim Sonnégård: We have reports on which we build our own report, and we publish a handful of those reports every year. Sometimes we are asked to comment on a proposition from the Government in the course of hearings when it is gathering information before making a decision. Every time we have decided to comment on a Government proposition, we have published that comment. The main publication, however, is our annual report.

John Mason: There is quite a lot of transparency if you are publishing all those things. I noticed that the IMF states that the council

“has an explicit mandate to work to promote and stimulate public debate on economic policies.”

Your own submission says that

“The Council is also consciously trying to keep its reports non-technical and thus accessible for a broad audience.”

Have they been accessible? Do ordinary Swedish people get involved, and do they know about you?

Joakim Sonnégård: I know that the reports are used at universities in freshman economics courses, so they are, in that respect, also read by non-professionals. We are trying to track the number of downloads from our website and the number of orders of our published reports. We have a rough view of how many people want our reports and read them actively; there are 1,500 to 2,000. In addition, we follow the media coverage and references to our reports daily. We have hits on the news every day—newspapers in the Swedish press refer to our analyses and reports daily. I reckon that we have been reasonably successful in conveying our message in a way that is accessible to the general public.

John Mason: That sounds quite encouraging. We feel that Sweden is a highly educated country, and that people there are perhaps more engaged than they are here. It is sometimes difficult to get people engaged at a deeper level.

Mention has already been made of the fact that the people on the council turn over fairly often—every three years. As regards the whole concept of independence, is that more down to the individual? Reference has been made to people's reputations: people would not want to lose their good professional reputations. Is that more important, in a sense, than whether the council is technically answerable to the Government, the Parliament or whatever?

Joakim Sonnégård: That is correct. All the people on the council, especially those who are professional academics, are well aware of the fact that their colleagues are scrutinising their work in the council. People do not want to lose their reputations, or to appear to be too appealing to the Government; they want to be viewed as people who speak their own views and who keep their professional integrity as economists. That is very important for our independence.

Gavin Brown (Lothian) (Con): Good morning. I think that you said that there are six council members. How are council members appointed? What is the process for appointing them?

Joakim Sonnégård: When it is time to fill an empty chair, the council members discuss who they would like as a successor. When they have identified a couple of names, they address those people and ask whether they would like to sit on the council. If they agree, the council makes a formal decision.

At the same time as we inform the Government that we would like it to appoint someone as a new member of the council, we make it public on our web page, where we say that the council has decided to suggest Mrs X as a new member of the council and the Government now has to decide on that.

That is the formal way. So far, the Government has always appointed the people the council has suggested. The independent dimension is that the council discusses who it would like and suggests that name to the Government. If the Government does not want to appoint that person, it must explain why. It might be tricky for the Government to move against the council's suggestion.

That is a way of ensuring the council's integrity. As long as it consists of members the council itself suggested, it keeps a certain amount of integrity and the Government is given a fait accompli. The Government knows that, if it moves against the council and does not appoint people who the council would like to have as members, it will be looked on as trying to influence the council's future work.

Gavin Brown: So, in practice—so far anyway—the Government has always ratified the council's recommendation.

Joakim Sonnégård: Yes.

Gavin Brown: There are six council members and they are appointed for three years. I presume that it is one change at a time. I presume that all six do not reach the end of their three-year periods together so that you need to replace all of them. Do you replace one at a time or two at a time? How does it function?

Joakim Sonnégård: We replace two at a time right now.

Gavin Brown: You say in your submission that the Swedish Fiscal Policy Council

"has no formal power. It does not endorse the budget documents and it does not produce ... forecasts"

and so on. How then does it get information from those who may wish to withhold it? Does the council have any means of making sure that it has access to everything that it needs to have sight of?

Joakim Sonnégård: It is a problem that we have no support in law for such access. We have had access in practice, so far, but we would like to have it written in the law that we have the right to ask for whatever information we would like to have. The Swedish National Audit Office has support in law when asking for information, but we do not have it. We argue for that when we have dialogue with the Government or the Parliament. However, so far, it has worked.

Gavin Brown: So in practice it has been okay, but the council would prefer to have the legal power.

You talk about budget discussions that the council will have with the Government. I presume that they relate to the council's own budget. Are they annual discussions or can you get to a stage at which the budget is agreed for the lifetime of the

Government, for example? How does that function in practice?

Joakim Sonnégård: Those are annual discussions, which I have with the Government. The council members are insulated from them. I have annual discussions with the Government, present the working plan that the council has drawn up and ask for money. So far, we have got the money that we have asked for.

Gavin Brown: That is helpful. Thank you very much.

10:00

Malcolm Chisholm (Edinburgh Northern and Leith) (Lab): In his first question, the convener referred to the fact that, where necessary, you recommend improvements to current fiscal policies and comment on the extent to which they will achieve the goals and priorities that the Government has set itself. I presume that that is, in fact, part of your role. I am interested in how that part of your role fits in with your determination to be non-partisan, which you mention at the end of your paper. Am I correct in understanding that, in suggesting improvements, you are governed by the goals and priorities that are set by the Government and are looking at the best way to reach those goals, or do you sometimes tread on to the territory of deciding what the goals, objectives and priorities should be?

Joakim Sonnégård: The goals are partly within the framework. For example, the budget legislation says that the Government must have an expenditure ceiling for each year, and we look at whether the Government has an expenditure ceiling and whether it has managed to respect that ceiling. We are not discussing the level of the ceiling, just analysing and commenting on the way in which the Government follows the budget law. The legislation also says that, if the Government suspects that expenditure is going to breach the ceiling, it is obliged to undertake measures to avoid that happening. We look at the development of expenditure and whether it looks as if the expenditure ceiling is going to be breached, and if we think that that is a risk and we also think that the Government is not undertaking the necessary measures, we will criticise it for not doing that.

The other objective is the surplus target, which the budget law also states the Government must have and follow. The level of the target is not written into the law; it is the Government that suggests the level and the Parliament that approves it. As soon as that has happened, we follow up on the Government's policies to see whether the surplus target is being respected. That is tricky to evaluate, as the surplus target is formulated as a 1 per cent surplus over the

business cycle, so there is a lot of leeway for interpreting whether the target has been fulfilled or not. Our biggest discussion with the Government is about whether it respects the surplus target or not.

We have targets and a framework that we have taken as a starting point for our analysis. If we think that it is appropriate, we can suggest a surplus target other than the one that the Parliament has decided on, if we can come up with economic arguments in favour of another surplus target, and we might do that next year. However, our stance is to have the framework as the starting point for our analysis and our judgment as to whether or not the Government is behaving well.

Malcolm Chisholm: That is helpful. So, in general, you are examining whether the Government has effective fiscal policies to reach the goals that are set either by the budget laws or else by its own policy decisions. It is interesting that you said that you might go beyond that next year. Perhaps you do not want to talk about it if you have not done it yet, but that leads me to ask whether you can give an example of a situation in which you have recommended an improvement to current fiscal policies, presumably because they were not reaching the goals that had been set?

Joakim Sonnégård: I can give two examples. To start with, there is the surplus target. We have suggested that the Government should use another indicator to calculate the structural budget surplus in a way other than the one that it actually uses.

We have argued that the way in which we think the Government should do that is much better from an economic point of view, and that it makes it easier to follow up on the surplus target. The Government has so far declined to do that, but we will continue to argue for our way of following up on that target.

Another example is our criticism of a tax decrease that the Government proposed and enforced two years ago. It lowered VAT for restaurants. We said that that was a waste of money and that, if the Government wanted to increase employment, it should use the money that is now being spent on reducing taxes for restaurants in other ways, which would be more conducive to employment than that particular measure.

Those are two examples of recommendations that we have made over the past two years.

Malcolm Chisholm: That is really helpful and interesting. You use the word "impact" two or three times on the first page of your paper. It is interesting how you say that, in general, the impact will be greater in Sweden because of

certain cultural and political features of your society. You have mentioned how many people read your reports, but can you give any examples of your reports having an impact? For example, what was the response to your recommendation on restaurants?

Joakim Sonnégård: So far, the response has been that the Opposition would like to abolish that tax cut, and it refers to our analysis in order to strengthen its argument. The Government has so far restrained itself from changing the tax, and it is waiting for results to develop. It will be possible to see the results in a couple of years' time. Perhaps the Government will change its mind if it remains in power.

Just recently, in this year's report, we criticised the Government for the way in which it was making and presenting forecasts and not comparing its forecasts with those of other forecasters, nationally or internationally. We said that the Government should report and present comparisons of its own forecasts with those of other forecast institutes in order for the Parliament and the public to be better able to judge whether the Government forecasts are outliers or are in the main stream of forecasts. The Government has now started to do that. It noted that the Fiscal Policy Council criticised it for giving too few comparisons and too little information around its forecasts. It believes that its fiscal policy is right, and it is doing as we suggest from now on.

Malcolm Chisholm: You spoke about the Opposition party using your restaurant recommendation. Do you find that you are being used or invoked by Opposition parties quite a lot? Some people might say that that threatens your neutral, non-partisan status.

Joakim Sonnégård: Yes, but the Government also uses our arguments when it suits it to do so. There is a balance there.

The Convener: Surely not.

That concludes questions from committee members, but I have one or two still to ask. Gavin Brown raised the issue of appointments, and he talked about on-going appointments to the council. We are looking to establish a council in the first place. What was the process for appointing members to the first council in Sweden?

Joakim Sonnégård: That is a good question, and I do not know the details, because I was not involved. From what I heard, the Government contacted the first chairman of the council, Lars Calmfors, who had been arguing for the creation of such a council since the beginning of the 2000s. He was one of the intellectual fathers of the idea of a council in Sweden. I reckon that he had an influence on who his colleagues on the council

would be, but I cannot give you an authoritative answer on that question—I can just guess.

The Convener: How are staff, rather than council members, recruited and appointed? Are they members of the civil service or are they employed directly by the council, or is it a mixture of the two?

Joakim Sonnégård: We are members of the civil service. I recruit my staff and their terms are the same as those for ordinary civil servants.

The Convener: Are you appointed to the council by the Government?

Joakim Sonnégård: I am the only one who is appointed by the Government. My term is six years and I have to do something illegal to be sacked. I have the same terms as the other heads of agencies in the Swedish civil service.

The Convener: Thank you very much. That pre-empted a question that I was going to ask.

Former politicians serve on the fiscal council. How do you guard against political and bureaucratic interference or perceptions thereof?

Joakim Sonnégård: In the first set-up of the council, two of its eight members were former politicians. In 2011, when an agreement was made between the Opposition parties and the Government, the number of council members was reduced to six and since then we have not had any former politicians in the council.

There would only be a former politician in the council if the present council members wanted to have one. I reckon that the two former politicians became council members in some kind of agreement with the first council chairman, Lars Calmfors, but that design did not survive the political negotiations in the Parliament in spring 2011.

The Convener: I mentioned political and bureaucratic interference because I understand that, a few years ago, there was a bit of a stramash, as we would say in Scotland—a disagreement—with the Government, which at one time threatened to cut the council's budget. Is that correct? How did you mitigate that threat? How did you weather that storm?

Joakim Sonnégård: Lars Calmfors wrote an open letter to Anders Borg, the Minister for Finance, and asked for more resources. The finance minister became very upset about that and said in public that the council was doing too much unnecessary work and that he might consider cutting its resources. That was said before Christmas 2010.

After that, I reckon that Lars Calmfors contacted international colleagues at the IMF, the Organisation for Economic Co-operation and

Development and other bodies. When the finance minister returned from his Christmas vacation, he received a number of expected reports from the IMF and the OECD, which were part of their regular work. In those reports, he was praised by the IMF and the OECD for being so courageous in inventing the Fiscal Policy Council. The council's work was also praised in the reports. Since then, Anders Borg has never mentioned any cuts to our budget.

The Convener: That is very interesting.

In the second paragraph of your submission you say:

“an independent body per se does not bring about immediate trust in public governance. However, an independent body may in the long run contribute to trust in the political system.”

In the relatively short time that the Swedish Fiscal Policy Council has been in existence, has there been a strengthening of trust in Swedish political institutions with regard to finance?

Joakim Sonnégård: That is a very tough question. I can think of it in a counterfactual way and try to figure out what would happen if the next Government decided to close down the council. That would evoke quite a big political fight and the Government that made such a decision would be criticised by the media and independent economists and so on for trying to withhold crucial information from the public on the fiscal policies for which it was responsible.

In a way, you could say that we have enhanced the public's trust in the Government through our work, but it is very hard to prove that. That is my answer to your very hard question.

The Convener: It is a very good answer. Enhancement of political trust is difficult to measure, but, as you say, you might find a great loss of political trust if suddenly the council was removed. That answers my question very well.

That has exhausted my questions. Do you have any other points that you wish to make to the committee before we wind up this session?

Joakim Sonnégård: It has also been very interesting for me to talk to you. It is good to have an outsider's perspective on one's own daily doings. It makes you think harder about what you are involved in. Thank you for giving me the opportunity to discuss that.

The Convener: Thank you very much, Mr Sonnégård. We have been delighted to have you in videoconference with us.

10:16

Meeting continued in private until 10:41.

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