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# Finance and Constitution Committee Comataidh Ionmhais is Bun-reachd

## Subordinate legislation



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# Finance and Constitution Committee

To consider and report on the following (and any additional matter added under Rule 6.1.5A)—

- (a) any report or other document laid before the Parliament by members of the Scottish Government containing proposals for, or budgets of, public revenue or expenditure or proposals for the making of a Scottish rate resolution, taking into account any report or recommendations concerning such documents made to them by any other committee with power to consider such documents or any part of them;
- (b) any report made by a committee setting out proposals concerning public revenue or expenditure;
- (c) Budget Bills; and
- (d) any other matter relating to or affecting the revenue or expenditure of the Scottish Administration or other monies payable into or expenditure payable out of the Scottish Consolidated Fund.
- (e) Constitutional matters falling within the responsibility of the Cabinet Secretary for the Constitution, Europe and External Affairs.



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[finance.constitution@parliament.scot](mailto:finance.constitution@parliament.scot)



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# Committee Membership



**Convener**  
**Bruce Crawford**  
Scottish National Party



**Deputy Convener**  
**Murdo Fraser**  
Scottish Conservative  
and Unionist Party



**George Adam**  
Scottish National Party



**Tom Arthur**  
Scottish National Party



**Jackie Baillie**  
Scottish Labour



**Alexander Burnett**  
Scottish Conservative  
and Unionist Party



**Donald Cameron**  
Scottish Conservative  
and Unionist Party



**Angela Constance**  
Scottish National Party



**Patrick Harvie**  
Scottish Green Party



**John Mason**  
Scottish National Party



**Alex Rowley**  
Scottish Labour

# Introduction

1. At its meeting on 19 August 2020, the Committee considered [The Land and Buildings Transaction Tax \(Tax Rates and Tax Bands\) \(Scotland\) Amendment \(No. 2\) \(Coronavirus\) Order 2020 \(SSI 2020/215\)](#). The Official Report from that meeting is on the [website](#).
  2. The order was laid on 15 July 2020 and is subject to the provisional affirmative procedure. Section 41(3)b of the Landfill Tax (Scotland) Act 2014 states that such an order—  
  
ceases to have effect at the expiry of the period of 28 days beginning with the date on which it was made unless, before the expiry of that period, the order has been approved by resolution of the Parliament.
  3. This Order amends the Land and Buildings Transaction Tax (Tax Rates and Tax Bands) (Scotland) Order 2015 on a limited time basis to increase the nil rate band for residential Land and Buildings Transaction Tax (LBTT), as announced by the Cabinet Secretary for Finance on 9 July 2020 in response to the UK Government economic update.
  4. The [Policy Note](#) states that the Policy Objective of the Order is to provide for the increase to the nil rate band for residential LBTT up to and including 31 March 2021. The nil rate band for these transactions is amended so that it applies where the relevant consideration is not more than £250,000 instead of £145,000.
  5. The Scottish Fiscal Commission published [estimates](#) of the cost of this policy on 15 July 2020.
  6. The Delegated Powers and Law Reform Committee considered the Order on 11 August 2020 and determined that it did not need to draw the attention of the Parliament to the instrument.
  7. At the meeting, after a debate, Ben Macpherson, Minister for Public Finance and Migration moved motion S5M-22290—  
  
That the Finance and Constitution Committee recommends that the Land and Buildings Transaction Tax (Tax Rates and Tax Bands) (Scotland) Amendment (No. 2) (Coronavirus) Order 2020 (SSI 2020/215) be approved.
8. After a division, the Committee agreed motion S5M-22290.<sup>i</sup>

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<sup>i</sup> The motion was agreed to by division: For 9 (Bruce Crawford, Murdo Fraser, George Adam, Tom Arthur, Alexander Burnett, Donald Cameron, Angela Constance, John Mason, Alex Rowley) Against 1 (Patrick Harvie), Abstentions 0) Apologies for this meeting were received from Jackie Baillie.

