



OFFICIAL REPORT
AITHISG OIFIGEIL

Meeting of the Parliament

Tuesday 4 February 2020

Session 5



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Pàrlamaid na h-Alba

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Tuesday 4 February 2020

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Scottish Parliament

Tuesday 4 February 2020

[The Deputy Presiding Officer opened the meeting at 13:30]

Time for Reflection

The Deputy Presiding Officer (Christine Grahame): Good afternoon. Our first item of business today is time for reflection. Our time for reflection leader is the Rev Fraser Donaldson of Hope community church in Greenock.

The Rev Fraser Donaldson (Hope Community Church, Greenock): Presiding Officer and members of Parliament, it is a massive privilege to share with you during time for reflection today.

Scripture's greatest command is to love the Lord your God and love your neighbour as yourself. Loving God and loving your neighbour go hand in hand. In fact, the scripture would suggest that loving God requires loving your neighbour. But what does that mean?

Jesus was asked that question, and he answered it by teaching the parable of the Good Samaritan. In that parable, Jesus teaches us that loving your neighbour means pushing past your differences to value the individual. That is an important and relevant message for us today, because we live in a very diverse culture here, in Scotland. Every person is unique, every person is individual and every person is different. We champion the ideal of living in an all-inclusive society—and so we should—where every opinion, every belief and every persuasion is valued. However, it is becoming the norm—sadly, it is becoming the experience of many churches and Christians—that any difference of opinion or belief that may somehow, in some way, to somebody, somewhere, be deemed offensive should not be respected and valued but should be shut down and censored.

Don't get me wrong—I do not agree with hate speech in any form, but neither do I agree with discrimination that is dressed up as equality and that fails to recognise difference and value the individual. Instead, I agree with Jesus. Jesus valued every individual. He broke the social norms by spending time with the marginalised and by welcoming those that other people rejected. He challenged the status quo and the culture of the day, and he ruffled a few feathers in the process, but in everything he did, he served the needs of people, regardless of whether they looked like him, sounded like him or believed the same as him. He loved people, and he loved people by

healing the sick, setting people free and releasing peace and hope into life after life. He broke down barriers with a heart that valued the individual and, at the same time, welcomed all within an experience of God.

All are welcome in the heart of God. All are welcome to experience the hope, peace and life that he brings. The belief of Christianity is that such hope, peace and life are found in Jesus. Jesus died on the cross to forgive us our mistakes, and he rose again to bring us into an experience of God's reality and the hope, love and peace that are uniquely found in him.

Today, all over our nation of Scotland, Jesus is still loving people. He is still demonstrating his love, for he is still healing the sick, setting people free, transforming lives and bringing individuals from all different walks, backgrounds and cultures into an experience of his reality.

May members of Parliament make our nation of Scotland a place where every individual is valued and free to experience the life-changing truth of Jesus Christ: that all are welcome in the heart of God and all can experience his hope, his peace and his love. As you serve our nation, I encourage you to open up your heart and experience the reality and the presence of Jesus, because, if you do, I promise that you will not regret it. God bless you and thank you for listening.

Business Motion

13:33

The Deputy Presiding Officer (Christine Grahame): The next item of business is consideration of business motion S5M-20731, in the name of Graeme Dey, on behalf of the Parliamentary Bureau, which sets out revisions to this week's business.

Motion moved,

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

(a) Tuesday 4 February 2020—

delete

followed by Stage 3 Proceedings: Non-Domestic Rates (Scotland) Bill

and insert

followed by Stage 3 Amendments: Non-Domestic Rates (Scotland) Bill

(b) Wednesday 5 February 2020—

after

followed by Ministerial Statement: The New Transport Strategy for Scotland – Protecting our Climate and Improving Lives

insert

followed by Ministerial Statement: Independent Care Review

after

followed by Scottish Conservative and Unionist Party Debate: No Case for Tax Increases or Further Cuts to Public Spending

insert

followed by Stage 3 Debate: Non-Domestic Rates (Scotland) Bill

delete

5.00 pm Decision Time

and insert

6.30 pm Decision Time

(c) Thursday 6 February 2020—

delete

2.00 pm Portfolio Questions:
Rural Economy

and insert

2.00 pm Ministerial Statement: Evidence of Excellence and Equity in Scottish Education

followed by Portfolio Questions:
Rural Economy

delete

5.00 pm Decision Time

and insert

5.30 pm Decision Time—[*Graeme Dey*]

Motion agreed to.

Topical Question Time

13:35

The Deputy Presiding Officer (Christine Grahame): The next item of business is topical question time. In order that I can get as many people in as possible—I know that this is quite rightly a hot topic—I would prefer short and succinct questions and answers.

NHS Lothian (Leadership)

1. **Alex Cole-Hamilton (Edinburgh Western) (LD):** To ask the Scottish Government what plans it has for the leadership of NHS Lothian, in light of the recent resignation of its chairman and forthcoming retirement of its chief executive. (S5T-01996)

The Cabinet Secretary for Health and Sport (Jeane Freeman): Arrangements for an interim chair for NHS Lothian are under way and will be announced shortly. We will work closely with NHS Lothian on the recruitment of a new chief executive, with the aim of appointing the new chief executive before the current chief executive retires, later this year.

Alex Cole-Hamilton: NHS Lothian is in crisis. We have a sick kids hospital with no sick kids and repayments stand at £1.4 million every month. Elsewhere, we see patients waiting more than a year to be discharged and children waiting up to two years for first-line mental health treatment. How does the cabinet secretary intend to mitigate the leadership vacuum and organisational memory loss in NHS Lothian?

Jeane Freeman: I accept that NHS Lothian undoubtedly faces challenges. That is why it is at level 4 in our escalation ladder, which brings significant Government support. However, I do not accept that the board is in crisis and I do not think that that kind of language is particularly helpful or supportive to the many NHS Lothian staff, who are working hard every day.

We cannot forget that the current chief executive, who has considerable experience, will remain with us for some time to come and will undoubtedly make sure—as good leaders do—that his organisational memory and experience is passed on to his senior team, some of whom also have significant experience with NHS Lothian health board and all of whom have significant experience from elsewhere in our health service.

We will make sure that any new chief executive is properly experienced and meets the standards of leadership, experience and expertise that we require for our national health service boards, and we will do similarly, although in a different role, for

the chair. In all those ways, including through the significant Government funding and support that are being offered to the board—as to others—we will ensure that they meet those challenges and continue to improve in the areas that we require them to.

Alex Cole-Hamilton: I assure the cabinet secretary that I hold the staff of NHS Lothian in the highest regard and that it is in their interest that Opposition members ask questions such as this.

In resigning, Brian Houston said that there is a “blame culture” in the NHS and that NHS Lothian had not been treated with the

“values of openness and honesty, dignity and respect by some areas of the Scottish Government.”

This is not the first time that there has been a breakdown in the relationship and communications between the Government and a health board. We saw it with the Queen Elizabeth University hospital, too. In NHS Tayside, the chairman quit just a month after being appointed by the health secretary. Numerous boards are in special measures. Does any of the fault lie at the cabinet secretary’s door?

Jeane Freeman: The short answer to that is no—I do not believe it does. What lies at my door is a responsibility, which I am taking, to ensure that our boards, including their leadership, rise to the challenges that they face and are supported properly and appropriately by the Scottish Government.

I remind Mr Cole-Hamilton that the resignation of the chair of NHS Tayside had nothing to do with how the board was performing or not performing and nothing at all to do with the Government or our interaction with the board, but had to do with his promotion in his academic career. We therefore need to be careful in how we deal with these issues.

Of course, Opposition members should—as they are doing—challenge what we do as a Government in health or any other matter. However, I remind Mr Cole-Hamilton of what the Sturrock report said in relation to the values-based culture that should exist in our health service. It said that it relies not only on

“openness and honesty, dignity and respect”,

but on “humility”, “responsibility”, “accountability” and “self-discipline”. With those things in mind, I reject the particular view that was expressed by Mr Houston.

The Deputy Presiding Officer: Quite a lot of members want to get in and I want to get as many in as possible, so I ask for short questions, please.

Miles Briggs (Lothian) (Con): Senior management in NHS Lothian have expressed

concerns to MSPs regarding the timescale for the opening of the new sick kids hospital in autumn 2020, which the cabinet secretary outlined. Is that the source of one of the fundamental differences that the retiring chairman had with the cabinet secretary? Will ministers take responsibility if the timescale slips once more?

Jeane Freeman: The timescale for opening the new sick kids hospital—which, I remind members, I closed because it was not safe for patients or staff—was reached following consultation with NHS Lothian, which remains a member of the oversight board that is led by the Scottish Government and charged with making sure that all the work that is needed to ensure that the site is safe and meets the appropriate standard is done.

NHS Lothian, including its senior team, has been actively involved. I am not sure what concerns have been expressed to MSPs, but I am very happy to look at them if they are raised with me. The current programme remains on time to meet the timescale that I set out. That is the timescale that I require, and if there are difficulties or problems with that—in any respect and at any point—I will, of course, return to the chamber and inform members.

Monica Lennon (Central Scotland) (Lab): I want to return to Brian Houston's resignation letter, because he paints a pretty bleak picture. He said that the Scottish Government's behaviour has been

"totally counter to a values-based culture".

The cabinet secretary said that the Scottish Government is providing support to the health board, so there is a contrast between what the outgoing chair is saying and what Government officials are telling the cabinet secretary.

Is it really the case that there is nothing to see here? Can the cabinet secretary advise what steps are being taken to look into Mr Houston's claims and give some reassurance not just to MSPs but to the workforce and patients and their families?

Jeane Freeman: Mr Houston is, of course, entitled to his views. They are not views that I share. He and I have had more than one conversation on this matter. Through the chief executive, the board has been in discussion with the director general of NHS Scotland.

As Mr Houston rightly said, there is a difference of views. That does not mean that Mr Houston is entirely right or that I am entirely right. I am not prepared to rehearse in public the conversations that I have with all the chairs of our NHS boards, individually and collectively. They need to be confidential in some respects, so that they can be as frank and open as I know that Ms Lennon would hope they would be. I have no intention of

going through point by point the view that Mr Houston expressed. Suffice it to say that he has resigned, I have accepted his resignation, and plans are in process to appoint an interim chair for NHS Lothian and begin the formal appointment process, through the public appointments procedure, for a full-time chair.

Alison Johnstone (Lothian) (Green): Does the cabinet secretary consider that the NHS Scotland resource allocation committee formula, which resulted in NHS Lothian being £11.6 million short of its funding target for 2019, has placed extra pressure on the health board, which services the fastest-growing part of Scotland?

Jeane Freeman: Since 2006-07, NHS Lothian's budget has risen by 31 per cent above inflation, compared to an increase of 21 per cent above inflation for the budgets of territorial boards as a whole. In addition, in this financial year, NHS Lothian has received the highest uplift of any territorial board, 16 per cent of our waiting times money and an additional share for winter pressures and other matters.

NHS Lothian faces financial challenges, as do all our boards. The pressures are different in Lothian from those in some of the other boards, but that does not necessarily make them any harder. All boards, including NHS Lothian, have to meet their challenges. We have moved so that all boards are within 0.8 per cent of parity. Would I like to do more? Yes. If the United Kingdom Government had not cut the Scottish budget by as much as it has done over many years, our health service would be receiving more funding. As it is, we receive the highest proportion of funding of all the portfolios in the Scottish Government.

Neil Findlay (Lothian) (Lab): The cabinet secretary allegedly told the out-going chair to accept accountability. We have 1,300 drug deaths, a mental health crisis, social care delays, waiting time targets being breached hundreds of thousands of times, bedblocking on an industrial scale and a budget crisis. Which of those issues does the cabinet secretary accept responsibility for? Why has she put the two biggest health boards on special measures if there is no crisis?

Jeane Freeman: I am not going to get into a debate or a discussion about what Mr Houston has said or what my response is to that. That is entirely inappropriate in a public forum. Mr Houston has decided to make his views public, but I will not engage in a discussion about them.

As the cabinet secretary for health, I am of course accountable for how our health service performs and for all the steps that need to be taken to improve that performance, and that is precisely what I am doing. [Interruption.] Mr Findlay shouting at me from the back will not

assist us to have a mature, grown-up conversation about health—it would be nice to have such a conversation with Mr Findlay one of these days. Of course, as cabinet secretary, I accept accountability and I expect leaders across our health service to accept accountability. That is entirely right and appropriate and it is in accordance with the Sturrock report.

Daniel Johnson (Edinburgh Southern) (Lab): The cabinet secretary's refusal to explain the resignation is simply not good enough. We have a health board that is in special measures and a hospital costing £1.4 million a month that cannot open. It is in the public interest to understand what this fundamental difference of opinion is. Will the cabinet secretary now take the opportunity to explain to the public why the chair has resigned?

Jeane Freeman: No, I will not. As I said, I will not get into a public tit-for-tat debate with Mr Houston about what he put in his resignation letter. It would be entirely inappropriate to do so.

As the cabinet secretary, I expect the leadership across our NHS to accept proper accountability for the failures, decisions, actions and performance of individual boards, just as I accept overall accountability for how our NHS is performing. If an individual leader does not accept that accountability and does not agree with me that that is part of their role as chairs, as is clearly set out and clearly exercised elsewhere in our health service, we will not continue to work together productively.

Other than that, there is nothing more that I intend to say about this resignation. I have accepted it and I have set in train procedures to appoint an interim chair and to engage in the public appointments process for a chair. Meanwhile, I will focus on what is important: improving the performance of NHS Lothian and our other boards on waiting times, on cancer targets and on mental health targets; and ensuring that, thanks to our intervention, NHS Lothian opens a new hospital that is safe for patients, staff and all those who attend.

Sarah Boyack (Lothian) (Lab): This is our Parliament and, in her last two answers, the cabinet secretary has said that she supports accountability but that she is not prepared to explore the explanation of the fundamental differences between her and the chair of the health board. Surely this matter goes to the heart of accountability. Between the cabinet secretary, our health boards, underfunding and the crisis measures that have been imposed in several health boards across Scotland, we need a proper answer and we need it today.

Jeane Freeman: Short of repeating what I have already said, there is nothing more to say in

response to that question. I am not prepared to discuss that; I think that that would be entirely inappropriate. It would damage my relationship with chairs and chief executives across our health boards if I had a public discussion about confidential matters that are between me and those individuals in the meetings that we have. If an individual chooses to make those confidential discussions public, that is their decision, but that does not require me to engage in giving my version of those events—nor would it be right for me to do so, given the relationship that I have with other boards across our NHS.

Gross Domestic Product (Revised Estimate)

2. Murdo Fraser (Mid Scotland and Fife) (Con): To ask the Scottish Government what impact there will be on the economy and public finances of the downwards revision of estimated GDP from £180 billion to £175 billion. (S5T-01989)

The Cabinet Secretary for Finance, Economy and Fair Work (Derek Mackay): Nominal gross domestic product is an estimate of the total cash value of all goods and services that are produced in the economy. The downward revision to the total for Scotland relates primarily to changes in the estimates of the economic contribution of North Sea oil. That reflects revisions by the Office for National Statistics that were published in December 2019, and which the Scottish Government's statisticians use to inform the quarterly national accounts estimates for Scotland. Revisions to the nominal value of GDP are a routine occurrence and have no impact on the real economy, household incomes or Government revenues.

Murdo Fraser: There is, of course, a connection between GDP growth, income tax growth and the amount of money that the Scottish Government has to spend. Last week, we learned that, for the most recent four quarters, growth in the Scottish economy was 0.6 per cent. The United Kingdom economy grew by 1.3 per cent in the same period, which is more than double the Scottish rate. How does the Scottish Government account for that difference in performance?

Derek Mackay: I see that Murdo Fraser has changed the subject from the GDP revisions coming out and his ludicrous positioning over the past couple of days. He accused me of hiding the statistics. Let us stick to transparency for a moment. Mr Fraser should not take my word for it: the Fraser of Allander institute said on 3 February 2020 that

"Suggesting that the statistics have been buried to hide questions about Scotland's fiscal deficit is simply bizarre. There will of course be an important debate to be had about Scotland's relative fiscal position, but this should only take place when all revisions—not just to GDP but the

underlying public finances—are published in the annual GERS report in the summer.”

It is interesting that Murdo Fraser has revised his position on GDP statistics.

There are, of course, some quarters in which Scottish growth will have been higher than UK growth. We are investing in our economy and growth. If members look at economic performance, they will see that our economic performance is growing. I remember when the Tories said that we would be in recession: all economists are pointing to evidence that shows that, if we get a no-deal Brexit, we will indeed be in recession.

We are exceeding the performance of other nations in the UK on exports, we are second only to London and the south-east of England on attractiveness, and we have had more gains in productivity than the rest of the UK. We have strong economic performance and strong economic foundations and—of course—could do much more if we were an independent country and had not faced Brexit being forced on us by the UK Government, which totally disrespects the people of Scotland.

Members are aware that I have launched an economic action plan that includes a range of actions to help to grow our economy in the face of UK Government intransigence.

The Deputy Presiding Officer: I say to front benchers and other members that I want shorter questions and, certainly, shorter answers, because other members want to get in, and I want to get them all in. [*Interruption.*] Mr Fraser—do not chunter. You have asked questions, and you are getting to ask another one.

Murdo Fraser: What is “bizarre” is that the cabinet secretary read out a pre-prepared answer to a question that I did not ask, but totally ignored the question that I did ask. There was no answer to it in the five minutes of irrelevant waffle that we have just heard. Let me try another question, because he could not answer my previous one.

Scotland’s notional deficit now stands at £12.6 billion, or 7.2 per cent of GDP. That is the highest in Europe and is well above the European Union maximum of 3 per cent. An independent Scotland, which the cabinet secretary referred to, would face eye-watering austerity as a result of that. Where would the cuts fall, if the cabinet secretary had his way?

Derek Mackay: My forecasts are so good that I knew that Murdo Fraser would go with his question. That is exactly why I put out the information that I put out—which was, incidentally, in response to the question that was in the

Business Bulletin. It was entirely appropriate that I responded to that.

All that I can say in response to Murdo Fraser is that I quoted the Fraser of Allander institute earlier, and that I will take its opinions more than I will take the economic analysis of the Fraser of bluff and bluster—that is, Murdo Fraser. His arithmetic is not very good, and neither is his political positioning.

Scotland’s current estimated notional deficit is actually a consequence of our current constitutional position—it is not what we could do with independence. Austerity is the price of the union, not of independence. We could grow our economy and spend more on our public services if we had the levers of control that most normal nations have, rather than being bound by such things as a migration policy that does not suit our country’s economic needs. That is just one example on which the business community agrees with this Government. We could do much better with all the levers of independence that are so resisted by the Tories, who of course will welcome the fact that polls are at 51 per cent in favour of independence.

The Deputy Presiding Officer: I must ask again for shorter questions and answers. I live in hope. Mr Rennie—I am sure that you will not disappoint me.

Willie Rennie (North East Fife) (LD): Surely Mr Mackay should show a scintilla of embarrassment that, in the context of a debate about the constitution and about Brexit, he is not open about the figures. There should be a proper debate in that context, so that we can all understand the state of Scotland’s finances and what future we would like for our country. Is he not a little bit embarrassed about that?

Derek Mackay: I am just embarrassed by Willie Rennie, who clearly has not read the documents and does not understand the position that has been set out. There was some press coverage about the figures not being sent out in a transparent fashion. That came from people who say that Scotland is too poor and too wee to be independent—the kind of things that the Liberals are now saying, along with the Tories.

Regarding transparency, the figures were published proactively, as part of a timeline of published reports that follow the report by the UK Office for National Statistics. Willie Rennie is shaking his head, but these are facts—what I am saying is true. Independent statisticians produced the figures. The problem is with Opposition members who misinterpret them in order to try to undermine the economic strength of their own country. That is what I find embarrassing.

Richard Lyle (Uddingston and Bellshill) (SNP): The cabinet secretary should give all Opposition members a calculator.

The latest export statistics that have been released by the Scottish Government show that Scotland's exports to the European Union grew faster than those to the rest of the UK and those to other international markets. Does the cabinet secretary agree that leaving the EU will make it more difficult for Scotland to reach its target of international exports being 25 per cent of GDP by 2029?

Derek Mackay: Richard Lyle is correct to showcase that economic indicator, which shows how Scotland is out-performing the rest of the UK in exports. Any form of Brexit will make it harder for Scotland to export, because it involves not just loss of access to the single market, but loss of access to the raft of preferential trade agreements that the EU has concluded with third countries, and from which our exporters currently benefit. Even a free trade agreement in the form that the UK Government has stated it would like to pursue would result in GDP being 6.1 per cent lower. That is equivalent to £1,600 per person.

Dean Lockhart (Mid Scotland and Fife) (Con): In his answer, the cabinet secretary referred to North Sea oil. The oil price today is below \$55 a barrel, which is less than half the price that the SNP forecast in the white paper on independence. Will the cabinet secretary now acknowledge that he and his colleagues got it fundamentally wrong in the white paper?

Derek Mackay: The Scottish Government has said that we are updating the case for independence, but Dean Lockhart—like all the other Conservatives and most other unionists—has not even read the Sustainable Growth Commission's report, which covered that position. The commission's forecasts do not include North Sea oil revenue, which could, of course, be invested in the Scottish economy to support future generations and provide an immediate economic boost.

Dean Lockhart should get with it, and read the current economic analyses: he should read those documents. I know that the unionist argument is now performing so badly that they are back to saying that Scotland cannot afford to be an independent country. The issue is really that Scotland cannot afford to be part of this failing union.

Rhoda Grant (Highlands and Islands) (Lab): The urgent question that needs to be addressed is why our GDP deficit is 7.2 per cent when the rest of the UK's deficit is 1.1 per cent. The Scottish Government has levers to hand to grow our economy, but it will not use them for the benefit of

the whole of Scotland. What is its industrial strategy? How will it deal with the deficit?

Derek Mackay: We are using our devolved economic powers to the full in order to stimulate the economy, support our public sector and deliver a fair and progressive tax system. The Sustainable Growth Commission looked at evidence from countries that are outperforming Scotland—the only thing that they have that we have not is independence. That is the big tool that would allow a change in our fiscal position.

Rhoda Grant should understand this: the estimated notional deficit is not the projection for an independent Scotland, but is a reflection of, and an estimate that is based on, the current constitutional position. It is a reflection of the union, not of independence. The sooner the unionists educate themselves on that matter, the better. [*Interruption.*]

The Presiding Officer (Ken Macintosh): I remind members that the meeting is not suspended, but is just paused. The cameras are on us all.

Business Motion

14:01

The Presiding Officer (Ken Macintosh): The next item of business is consideration of business motion S5M-20724, in the name of Graeme Dey, on behalf of the Parliamentary Bureau, setting out a timetable for stage 3 consideration of the Non-Domestic Rates (Scotland) Bill.

That the Parliament agrees that, during stage 3 of the Non-Domestic Rates (Scotland) Bill, debate on groups of amendments shall, subject to Rule 9.8.4A, be brought to a conclusion by the time limit indicated, those time limits being calculated from when the stage begins and excluding any periods when other business is under consideration or when a meeting of the Parliament is suspended (other than a suspension following the first division in the stage being called) or otherwise not in progress:

Groups 1 to 3: 30 minutes

Groups 4 to 6: 1 hour 15 minutes

Group 7: 2 hours

Groups 8 to 10: 2 hours 45 minutes

Groups 11 to 15: 4 hours.—[Patrick Harvie]

Motion agreed to.

Non-Domestic Rates (Scotland) Bill: Stage 3

14:01

The Presiding Officer (Ken Macintosh): The next item of business is stage 3 proceedings on the Non-Domestic Rates (Scotland) Bill. Members should have with them the bill as amended at stage 2, the marshalled list of amendments and the groupings of amendments.

I remind members—although I am sure that this is all familiar—that the division bell will sound and proceedings will be suspended for five minutes for the first division of the afternoon. The period of voting for the first division will be 30 seconds, but after that, the voting period will be one minute for the first vote in every group. Members who wish to speak in a debate on any group of amendments should press their request-to-speak buttons as soon as I call the group.

Section 3—New or improved properties: mark in valuation roll

The Presiding Officer: Group 1 concerns minor and technical amendments. Amendment 30, in the name of the minister, is grouped with amendments 31, 54 and 58 to 62.

The Minister for Public Finance and Digital Economy (Kate Forbes): As the title of this group of amendments suggests, these are minor and tidying-up amendments that have no significant effects. In the interests of time, I will not explain each of them, although if any member wishes to ask me to explain the effect of a specific amendment or, indeed, all the amendments, I am happy to do so.

I move amendment 30.

Amendment 30 agreed to.

The Presiding Officer: Group 2 concerns consultation on and procedure for regulations. Amendment 1, in the name of Alexander Stewart, is grouped with amendments 2 to 5, 7, 6, 45, 8, 10, 9, 66, 11, 13, 12, 67 and 14.

Alexander Stewart (Mid Scotland and Fife) (Con): Amendment 1 would impose a duty on Scottish ministers to consult relevant stakeholders when making regulations under proposed new section 2A(6)(a) of the Local Government (Scotland) Act 1975, concerning the definition of buildings, or when laying draft regulations under new section 2A(6)(b) of that act, concerning the definition of “relevant interests” with regard to improvement of properties. Consultation provides for an additional layer of scrutiny in regulations. Imposing on Scottish ministers that duty to consult

will ensure that any regulations are exposed to critical comment from stakeholders, which might improve the regulations and help to avoid further difficulties.

I move amendment 1.

Willie Rennie (North East Fife) (LD): I thank Alexander Stewart for lodging his amendments. About a dozen of them call for more consultation on regulations or change the procedure from the negative to the affirmative. I agree with the ideals behind the amendments, and we will support them.

However, I remember that, two years ago, the Conservatives did exactly the same thing when they proposed amendments to the UK Withdrawal from the European Union (Legal Continuity) (Scotland) Bill to toughen up the scrutiny of ministers, and lots of those were agreed to. Then they decided that they would rather rely on the United Kingdom's withdrawal legislation, which undid all those enhanced scrutiny measures.

I am happy to support the amendments in this group; I just hope that the Conservatives support them for more than a few weeks.

Kate Forbes: I agree that subordinate legislation should be appropriately consulted on and scrutinised. I am supportive of consultation and am always happy to listen to well-thought-out suggestions on how it can be improved. I have been happy to work with Alexander Stewart since stage 2 on improving a number of amendments—I hope that that was of assistance to him.

The Scottish Government agreed with the Delegated Powers and Law Reform Committee that consultation should be required on regulations that make provision about fees in relation to proposals to alter an entry in the valuation roll. For that reason, I support amendment 3. I also support amendment 4, which clarifies that representatives of local authorities, assessors and businesses, and other persons whom ministers consider appropriate, must be consulted in relation to proposed regulations.

Beyond amendments 3 and 4, I understand Mr Stewart's concern that consultation should be a legal requirement. The rate system is complex and we need to draw on expertise through consultation to ensure that we get things right. Therefore, I also support amendments 1, 2, 45, 8, 66, 11 and 67.

However, I do not support amendment 5, which would add a consultation requirement to section 8C, which is on the setting of rates by local authorities and which we will come on to shortly. I oppose that section in principle and will propose that it be removed from the bill. I live in hope that the Tories will share my views at that point.

On amendments 7, 6, 10, 9, 13 and 12, although I am prepared to support some requirements for consultation, the DPLR Committee did not think that the proposed approach was worth comment. I struggle to see why the affirmative procedure would be more appropriate than the negative procedure. I therefore do not support amendments 5, 7, 6, 10, 9, 13, 12 and 14.

The Presiding Officer: I call Alexander Stewart to wind up, and to press or seek to withdraw amendment 1.

Alexander Stewart: I have no further comment. I press amendment 1.

Amendment 1 agreed to.

Amendment 31 moved—[Kate Forbes]—and agreed to.

Section 3A—Power of Scottish Ministers to remove the exempt status of lands and heritages

The Presiding Officer: Group 3 is on the power of the Scottish ministers to remove exempt status of lands and heritages. Amendment 32, in the name of the minister, is grouped with amendments 33, 34 and 22.

Kate Forbes: I start by speaking to Peter Chapman's amendment 22, because I want to reassure him. I am not 100 per cent sure of the intention behind his amendment, but if he is fearful that section 3A might result in certain types of properties that are currently exempt from rating, such as agricultural land and buildings, being rated, I put on record that that is not the case. When the issue came up for debate at stage 2, the Scottish Government unequivocally rejected the potential for currently exempt agricultural land and buildings to be added to the roll. Section 3A is merely about the power to add as well as remove exemptions. It is very technical. However, I am sure that Mr Chapman can speak to that in his own remarks.

Section 3A was introduced into the bill by Andy Wightman at stage 2. The new section introduces the power for Scottish ministers to remove, by regulations, any exemptions or exclusions from the valuation roll that are set out in primary legislation. It is my understanding that the power that Andy Wightman proposed is not intended to extend to dwellings, and that there is no need for it to do so.

Amendment 32 is very technical in nature, as it clarifies the wording in section 3A. In conjunction with amendment 33, it specifies that ministers may, by regulation, make provision requiring that lands and heritages other than dwellings be entered in the valuation roll.

Amendment 34 specifies that

“enactment’ includes an Act of the Scottish Parliament and an instrument made under such an Act.”

For technical reasons, the amendment that was agreed to at stage 2 would cover only Westminster legislation.

In line with the spirit of my opening remarks, it is also worth my putting on record that the power that is provided by section 3A would not be used to remove an exemption from rates that is set out in reserved legislation. An example is the exemption of lighthouses, buoys and beacons from paying rates, which is set out in the Merchant Shipping Act 1995. We have no power to interfere with such matters.

Murdo Fraser (Mid Scotland and Fife) (Con): I thank the minister for that explanation. Could the power that is envisaged in amendments 32 to 34 be used if the Scottish Government were to change its policy on agricultural land or buildings to bring them within the scope of the rates system?

Kate Forbes: That is a helpful question. Currently, the types of property that attract exemption from being entered on the valuation roll can be amended or removed from the list of exemptions only by means of primary legislation. Amendments 32 to 34 would provide additional flexibility in section 3A to do that by means of secondary legislation instead.

As I have said, the Scottish Government already has the power to exempt properties from the system, but not to add to the list of exemptions—if, in the future, some properties that had previously been exempted needed to be added back in, for example. At the moment, the list includes agricultural land and buildings, fish farms, properties associated with fishing or bee keeping, forestry, woodland, stud farms, sewers, rural ATMs and offshore premises. However, that policy will change at some point. Amendments 32 to 34 would enable whichever Government might then be in power to be more flexible in adding properties to the list or removing properties from it.

Mr Fraser is therefore right to say that amendments 32 to 34 would give the Government more power. However, the arguments used in the Barclay review against adding land and buildings that are currently exempt remain the same. Given the administrative burden that would be placed on assessors and the fact that there are significant restrictions due to state aid, I cannot envisage any Government ever wanting to use such a power.

I move amendment 32.

Peter Chapman (North East Scotland) (Con): Before I speak to my amendment 22, I declare an

interest, in that I am a partner in a farming business.

The minister is correct. Amendment 22 was triggered by my concern—and the concerns of NFU Scotland and Scottish Land & Estates—that section 3A involves the taking of an extremely wide-ranging and comprehensive power, the exercise of which could result in agricultural land and buildings that are currently exempt from rates being made subject to them in future.

As we all know, the agricultural industry is already in an unprecedented state of flux because of current political and market challenges. To be able to plan ahead, such businesses need a period of stability. Both the Barclay review and the cabinet secretary decided that agricultural land should not be subject to non-domestic rates. At the time, that decision was supported by various groups in the industry.

In recognition of the slim margins that exist in many agricultural businesses, the Scottish Government professed a desire to encourage more farmers and crofters to develop more processing activity and to earn a share of the margins that exist along the supply chain. I feared that section 3A ignored that and would add significantly to the uncertainty that farmers already face. I am delighted to say that the minister has allayed my fears in a robust and clear way. Given that she has done so, I will not move amendment 22.

Andy Wightman (Lothian) (Green): Greens believe that all land should be on the valuation roll. Peter Chapman is incorrect to suggest that section 3A would do anything to make agricultural subjects subject to rates. However, the Barclay recommendation was that everything should be on the roll and that if exemptions are to be given, that should be done through relief schemes. Such an approach would be more transparent because we know how much such schemes cost and we can debate them publicly.

The problem with the bill as it stands is that we have a whole class of exempt lands and heritages that can be amended only by primary legislation. The Barclay review recommended that all exempt lands be on the valuation roll, but that was one of the recommendations with which the Government disagreed. The Greens believed that the Government should have agreed with the recommendation, but that boat has sailed.

As the minister referenced, my amendment on the issue was agreed to at stage 2. I am very happy that she has since worked with me to tidy up the provision. It is designed to give ministers the power to introduce regulations to remove the exempt status of any lands and heritages. Although the current Government might have no

plans to do so, it is perfectly proper that the legislation should provide it—and, therefore, Parliament—with the power to do that should it wish to do so in the future. If we are to remove exemptions—which, as I have said, I think that we should—it is preferable that we should be able to do so by means of subordinate legislation rather than having to wait for another bill on non-domestic rates to be introduced.

The Presiding Officer: I call the minister to wind up and to say whether she wishes to add anything.

Kate Forbes: No, thank you, Presiding Officer.

The Presiding Officer: The question is, that amendment 32 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division. As this is the first division of the afternoon, I will suspend proceedings for five minutes while we call members to the chamber.

14:15

Meeting suspended.

14:20

On resuming—

The Presiding Officer: We move to the division on amendment 32.

For

Adam, George (Paisley) (SNP)
 Adamson, Clare (Motherwell and Wishaw) (SNP)
 Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Beamish, Claudia (South Scotland) (Lab)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Bibby, Neil (West Scotland) (Lab)
 Boyack, Sarah (Lothian) (Lab)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Campbell, Aileen (Clydesdale) (SNP)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Constance, Angela (Almond Valley) (SNP)
 Cunningham, Roseanna (Perthshire South and Kinross-shire) (SNP)
 Denham, Ash (Edinburgh Eastern) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Ewing, Fergus (Inverness and Nairn) (SNP)
 Fabiani, Linda (East Kilbride) (SNP)
 Fee, Mary (West Scotland) (Lab)
 Findlay, Neil (Lothian) (Lab)
 Finnie, John (Highlands and Islands) (Green)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Freeman, Jeane (Carrick, Cumnock and Doon Valley) (SNP)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Gougeon, Mairi (Angus North and Mearns) (SNP)

Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Gray, Iain (East Lothian) (Lab)
 Greer, Ross (West Scotland) (Green)
 Griffin, Mark (Central Scotland) (Lab)
 Harper, Emma (South Scotland) (SNP)
 Harvie, Patrick (Glasgow) (Green)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Johnstone, Alison (Lothian) (Green)
 Kelly, James (Glasgow) (Lab)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lamont, Johann (Glasgow) (Lab)
 Lennon, Monica (Central Scotland) (Lab)
 Lochhead, Richard (Moray) (SNP)
 Lyle, Richard (Uddingston and Bellshill) (SNP)
 MacDonald, Angus (Falkirk East) (SNP)
 MacDonald, Gordon (Edinburgh Pentlands) (SNP)
 Macdonald, Lewis (North East Scotland) (Lab)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Derek (Renfrewshire North and West) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Maguire, Ruth (Cunninghame South) (SNP)
 Marra, Jenny (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAlpine, Joan (South Scotland) (SNP)
 McDonald, Mark (Aberdeen Donside) (Ind)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Neil, Alex (Airdrie and Shotts) (SNP)
 Rennie, Willie (North East Fife) (LD)
 Robison, Shona (Dundee City East) (SNP)
 Ross, Gail (Caithness, Sutherland and Ross) (SNP)
 Rumbles, Mike (North East Scotland) (LD)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Sarwar, Anas (Glasgow) (Lab)
 Smith, Elaine (Central Scotland) (Lab)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
 Stewart, David (Highlands and Islands) (Lab)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Swinney, John (Perthshire North) (SNP)
 Todd, Maree (Highlands and Islands) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Watt, Maureen (Aberdeen South and North Kincardine) (SNP)
 Wheelhouse, Paul (South Scotland) (SNP)
 White, Sandra (Glasgow Kelvin) (SNP)
 Wightman, Andy (Lothian) (Green)
 Wishart, Beatrice (Shetland Islands) (LD)
 Yousaf, Humza (Glasgow Pollok) (SNP)

Against

Balfour, Jeremy (Lothian) (Con)
 Ballantyne, Michelle (South Scotland) (Con)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Cameron, Donald (Highlands and Islands) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Chapman, Peter (North East Scotland) (Con)
 Corry, Maurice (West Scotland) (Con)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Golden, Maurice (West Scotland) (Con)

Greene, Jamie (West Scotland) (Con)
 Harris, Alison (Central Scotland) (Con)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Kerr, Liam (North East Scotland) (Con)
 Lindhurst, Gordon (Lothian) (Con)
 Lockhart, Dean (Mid Scotland and Fife) (Con)
 Mason, Tom (North East Scotland) (Con)
 Mitchell, Margaret (Central Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Wells, Annie (Glasgow) (Con)
 Whittle, Brian (South Scotland) (Con)

The Presiding Officer: The result of the division is: For 87, Against 25, Abstentions 0.

Amendment 32 agreed to.

Amendment 33 moved—[Kate Forbes].

The Presiding Officer: The question is, that amendment 33 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Adam, George (Paisley) (SNP)
 Adamson, Clare (Motherwell and Wishaw) (SNP)
 Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Beamish, Claudia (South Scotland) (Lab)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Bibby, Neil (West Scotland) (Lab)
 Boyack, Sarah (Lothian) (Lab)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Campbell, Aileen (Clydesdale) (SNP)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Constance, Angela (Almond Valley) (SNP)
 Cunningham, Roseanna (Perthshire South and Kinross-shire) (SNP)
 Denham, Ash (Edinburgh Eastern) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Ewing, Fergus (Inverness and Nairn) (SNP)
 Fabiani, Linda (East Kilbride) (SNP)
 Fee, Mary (West Scotland) (Lab)
 Findlay, Neil (Lothian) (Lab)
 Finnie, John (Highlands and Islands) (Green)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Freeman, Jeane (Carrick, Cumnock and Doon Valley) (SNP)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Gray, Iain (East Lothian) (Lab)
 Greer, Ross (West Scotland) (Green)
 Griffin, Mark (Central Scotland) (Lab)
 Harper, Emma (South Scotland) (SNP)
 Harvie, Patrick (Glasgow) (Green)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)

Johnson, Daniel (Edinburgh Southern) (Lab)
 Johnstone, Alison (Lothian) (Green)
 Kelly, James (Glasgow) (Lab)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lamont, Johann (Glasgow) (Lab)
 Lennon, Monica (Central Scotland) (Lab)
 Lochhead, Richard (Moray) (SNP)
 Lyle, Richard (Uddingston and Bellshill) (SNP)
 MacDonald, Angus (Falkirk East) (SNP)
 MacDonald, Gordon (Edinburgh Pentlands) (SNP)
 Macdonald, Lewis (North East Scotland) (Lab)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Derek (Renfrewshire North and West) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Maguire, Ruth (Cunninghame South) (SNP)
 Marra, Jenny (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAlpine, Joan (South Scotland) (SNP)
 McDonald, Mark (Aberdeen Donside) (Ind)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Neil, Alex (Airdrie and Shotts) (SNP)
 Paterson, Gil (Clydebank and Milngavie) (SNP)
 Rennie, Willie (North East Fife) (LD)
 Robison, Shona (Dundee City East) (SNP)
 Ross, Gail (Caithness, Sutherland and Ross) (SNP)
 Rumbles, Mike (North East Scotland) (LD)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Sarwar, Anas (Glasgow) (Lab)
 Smith, Elaine (Central Scotland) (Lab)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
 Stewart, David (Highlands and Islands) (Lab)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Swinney, John (Perthshire North) (SNP)
 Todd, Maree (Highlands and Islands) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Watt, Maureen (Aberdeen South and North Kincardine) (SNP)
 Wheelhouse, Paul (South Scotland) (SNP)
 White, Sandra (Glasgow Kelvin) (SNP)
 Wightman, Andy (Lothian) (Green)
 Wishart, Beatrice (Shetland Islands) (LD)
 Yousaf, Humza (Glasgow Pollok) (SNP)

Against

Balfour, Jeremy (Lothian) (Con)
 Ballantyne, Michelle (South Scotland) (Con)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Cameron, Donald (Highlands and Islands) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Chapman, Peter (North East Scotland) (Con)
 Corry, Maurice (West Scotland) (Con)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Golden, Maurice (West Scotland) (Con)
 Greene, Jamie (West Scotland) (Con)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harris, Alison (Central Scotland) (Con)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Kerr, Liam (North East Scotland) (Con)
 Lindhurst, Gordon (Lothian) (Con)
 Lockhart, Dean (Mid Scotland and Fife) (Con)
 Mason, Tom (North East Scotland) (Con)

Mitchell, Margaret (Central Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Wells, Annie (Glasgow) (Con)
 Whittle, Brian (South Scotland) (Con)

The Presiding Officer: The result of the division is: For 88, Against 26, Abstentions 0.

Amendment 33 agreed to.

Amendment 2 moved—[Alexander Stewart]—and agreed to.

Amendment 34 moved—[Kate Forbes].

The Presiding Officer: The question is, that amendment 34 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Adam, George (Paisley) (SNP)
 Adamson, Clare (Motherwell and Wishaw) (SNP)
 Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Beamish, Claudia (South Scotland) (Lab)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Bibby, Neil (West Scotland) (Lab)
 Boyack, Sarah (Lothian) (Lab)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
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 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
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 Ewing, Annabelle (Cowdenbeath) (SNP)
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 Findlay, Neil (Lothian) (Lab)
 Finnie, John (Highlands and Islands) (Green)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Freeman, Jeane (Carrick, Cumnock and Doon Valley) (SNP)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Gray, Iain (East Lothian) (Lab)
 Greer, Ross (West Scotland) (Green)
 Griffin, Mark (Central Scotland) (Lab)
 Harper, Emma (South Scotland) (SNP)
 Harvie, Patrick (Glasgow) (Green)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Johnstone, Alison (Lothian) (Green)
 Kelly, James (Glasgow) (Lab)
 Kidd, Bill (Glasgow Anniesland) (SNP)

Lamont, Johann (Glasgow) (Lab)
 Lennon, Monica (Central Scotland) (Lab)
 Lochhead, Richard (Moray) (SNP)
 Lyle, Richard (Uddingston and Bellshill) (SNP)
 MacDonald, Angus (Falkirk East) (SNP)
 MacDonald, Gordon (Edinburgh Pentlands) (SNP)
 Macdonald, Lewis (North East Scotland) (Lab)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Derek (Renfrewshire North and West) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Maguire, Ruth (Cunninghame South) (SNP)
 Marra, Jenny (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAlpine, Joan (South Scotland) (SNP)
 McDonald, Mark (Aberdeen Donside) (Ind)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Neil, Alex (Airdrie and Shotts) (SNP)
 Paterson, Gil (Clydebank and Milngavie) (SNP)
 Rennie, Willie (North East Fife) (LD)
 Robison, Shona (Dundee City East) (SNP)
 Ross, Gail (Caithness, Sutherland and Ross) (SNP)
 Rumbles, Mike (North East Scotland) (LD)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Sarwar, Anas (Glasgow) (Lab)
 Smith, Elaine (Central Scotland) (Lab)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
 Stewart, David (Highlands and Islands) (Lab)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Swinney, John (Perthshire North) (SNP)
 Todd, Maree (Highlands and Islands) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Watt, Maureen (Aberdeen South and North Kincardine) (SNP)
 Wheelhouse, Paul (South Scotland) (SNP)
 White, Sandra (Glasgow Kelvin) (SNP)
 Wightman, Andy (Lothian) (Green)
 Wishart, Beatrice (Shetland Islands) (LD)
 Yousaf, Humza (Glasgow Pollok) (SNP)

Against

Balfour, Jeremy (Lothian) (Con)
 Ballantyne, Michelle (South Scotland) (Con)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Cameron, Donald (Highlands and Islands) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Chapman, Peter (North East Scotland) (Con)
 Corry, Maurice (West Scotland) (Con)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Golden, Maurice (West Scotland) (Con)
 Greene, Jamie (West Scotland) (Con)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harris, Alison (Central Scotland) (Con)
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 Kerr, Liam (North East Scotland) (Con)
 Lindhurst, Gordon (Lothian) (Con)
 Lockhart, Dean (Mid Scotland and Fife) (Con)
 Mason, Tom (North East Scotland) (Con)
 Mitchell, Margaret (Central Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Simpson, Graham (Central Scotland) (Con)

Smith, Liz (Mid Scotland and Fife) (Con)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Wells, Annie (Glasgow) (Con)
 Whittle, Brian (South Scotland) (Con)

The Presiding Officer: The result of the division is: For 88, Against 26, Abstentions 0.

Amendment 34 agreed to.

Amendment 22 not moved.

Section 4A—Entering of certain student accommodation in valuation roll

The Presiding Officer: Group 4 is on the entering of certain student accommodation in the valuation roll. Amendment 35, in the name of Sarah Boyack, is the only amendment in the group.

Sarah Boyack (Lothian) (Lab): At stage 2, I lodged my original amendment on student accommodation because that issue was addressed in the Barclay report but was not included in the bill. I initially moved it as a probing amendment, because I was conscious of the big expansion of the private student accommodation sector and the fact that students are—rightly—exempt from council tax but the owners do not make a financial contribution to our local communities, even though they make a profit from the buildings. In summer, when students' leases have ended, the buildings are let out for tourism purposes. I wanted to explore how the profits that are made during that period could contribute to the local taxation system, given that the visitors rely on the local services.

I was clear that I did not want my amendment to deliver any unintended consequences. However, it became clear, through the consultation that I undertook last autumn, that there would be a real danger that any new taxation that would be delivered through the legislation would directly lead to students paying even more for what is already expensive accommodation. The National Union of Students Scotland was particularly concerned about that, and its analysis of the high costs that students pay in privately built student accommodation was very helpful. Overseas students already have to pay six months' rent in advance, which is a major challenge for students who do not come from rich families.

The differences between university-run and college-run halls and the private sector are that, unlike students in university-run or college-run halls, students in private sector accommodation have no participation in setting the annual rent for their halls, and pastoral and welfare support are not standard. However, universities and colleges face financial challenges in providing the new good-quality accommodation that students need

and which is affordable, so the opportunity has been picked up by private providers.

I want us to take the issue further. I thank colleagues for agreeing to my original amendment, which added section 4A to the bill without anyone having spoken against it. However, having consulted key interests, I do not want us to risk rates being passed directly on to students through rent hikes. I spoke to a range of stakeholders, including the minister, about what would happen next. I made the case that, although I accept that the bill is not the best way to address the issue—even though it is raised in the Barclay review—action is needed beyond the bill.

We need more consultation in order to examine tax treatment of the private student accommodation sector and, crucially, student tenancies. Having had reassurances in a very good discussion with the minister, I am seeking to delete section 4A from the bill. I look forward to working with not just the Scottish Government but, I hope, with representatives from all parties, in considering how we make progress for our students. We have already seen progress on private rented sector tenancies and short-term lets, and I believe that it is time to see action being taken on student tenancies, too.

I move amendment 35.

Andy Wightman: I regret that Sarah Boyack is seeking to leave out section 4A. The section would have brought the private providers of student accommodation into the non-domestic rates regime as far as holiday letting in the summer is concerned.

Many of the companies that run private student lets are based in offshore tax havens, and I am bemused that the Labour Party would wish to allow such companies to continue to avoid paying their fair share of taxes to local authorities. Reports from the past year analysed those companies' profits and showed returns of more than 12 per cent. If we are concerned about rents going up—that is a legitimate concern—we should not back off from that but ensure that we have regulated rents and that the extra tax that those companies pay comes out of their profits, not out of student rents.

I welcome Sarah Boyack's commitment to continuing to work on the issue—she will have the Scottish Greens' support for that—but I regret that not much progress has been made.

Graham Simpson (Central Scotland) (Con): Amendment 35 is a good example of something being introduced at stage 2 to test the waters and hear the arguments, and Sarah Boyack has done absolutely the right thing. I see that the minister is getting excited.

Derek Mackay: Only when Graham Simpson speaks.

Graham Simpson: The unintended consequence of section 4A would have been students being penalised through an increase in their rents. Sarah Boyack is therefore very sensible in lodging the amendment to take out section 4A, and I congratulate her.

Sandra White (Glasgow Kelvin) (SNP): I thank Sarah Boyack for her work on the issue, which affects my constituency very much. I have done a lot of work on the issue as well. Like Andy Wightman, I am rather disappointed that Sarah Boyack is seeking to remove section 4A, as it has always been my concern that these private sector businesses, as I call them, do not contribute to local authorities. I accept what she said about student rents going up, but I am sure that we could have looked at that point. I ask her to work closely with all parties on this. I am sorry that she is seeking to remove the section.

14:30

Kate Forbes: I am grateful to Sarah Boyack for the constructive manner in which she has engaged with the Scottish Government on section 4A. I welcome and support amendment 35. Graham Simpson is right that it is an example of further conversation, in consultation with stakeholders, meaning that we will be in a better place beyond stage 3.

I support the principle behind section 4A, which, through the levying of non-domestic rates on certain accommodation, seeks to address the fact that private student accommodation is run like a business. The owners benefit from local services yet contribute nothing to the cost of providing those services. I get the impression that there is cross-party support for looking at that issue.

However, there is broad recognition that one of the unintended consequences of treating the matter as a tax problem alone is that it could result in additional costs, in the form of higher rents, being passed on by private accommodation providers to students. None of us wishes to see that outcome; the whole thrust of the amendment is to protect students.

There are wider issues than tax to be considered, including the regulation of letting and the provision of welfare services for more vulnerable students within private student accommodation. In the light of all of that, the Scottish Government is committed to exploring with stakeholders how we can use the tools at our disposal to better protect students who live in private student accommodation. After today's debate, we will take forward that work.

The Presiding Officer: I call Sarah Boyack to wind up and to press or seek to withdraw amendment 35.

Sarah Boyack: I welcome the comments from colleagues across the chamber, which illustrate that there is support in this chamber for action on the issue. The challenge is in getting it right. When we lodge amendments at stage 2, it is difficult to get them perfect.

I agree with Andy Wightman on the issue of fairer taxes for these organisations. However, we also need to have regulated rents. It would be the worst of all worlds if the cost went up without regulation. We must make sure that we have a wider framework for that. When those units are let out during the summer, we might have a tourism levy in parts of the country. We urgently need safeguards on rents.

If colleagues agree to remove these provisions from the bill today, I hope that there is clear cross-party support for further consultation on the issue of fairness regarding the profits that are made. There should not be the unintended consequence of student rents going up. Rents are already very high in the private rented sector.

Crucially, I hope that there will be support for making sure that students have proper rental agreements. As I said, in university or college-owned properties, students are consulted about their rents, but that does not happen in the private sector. We need safeguards, and I welcome the minister's commitment to take the matter forward. Because it crosses portfolios, it will require several ministers. Therefore, we will look to a timetable and we will seek to make progress.

The NUS representatives of students in Scotland did not want us to agree to section 4A today. They wanted us to remove it from the bill, because they wanted to make sure that safeguards are in place and that students are protected. That is central in my mind. I reiterate that this is not the end of the matter but the start of proper work on the issue. It is unfinished business from the bill.

I press amendment 35.

The Presiding Officer: The question is, that amendment 35 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Adam, George (Paisley) (SNP)
 Adamson, Clare (Motherwell and Wishaw) (SNP)
 Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Balfour, Jeremy (Lothian) (Con)
 Ballantyne, Michelle (South Scotland) (Con)
 Beamish, Claudia (South Scotland) (Lab)

Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Bibby, Neil (West Scotland) (Lab)
 Boyack, Sarah (Lothian) (Lab)
 Briggs, Miles (Lothian) (Con)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Cameron, Donald (Highlands and Islands) (Con)
 Campbell, Aileen (Clydesdale) (SNP)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Chapman, Peter (North East Scotland) (Con)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Constance, Angela (Almond Valley) (SNP)
 Corry, Maurice (West Scotland) (Con)
 Cunningham, Roseanna (Perthshire South and Kinross-shire) (SNP)
 Denham, Ash (Edinburgh Eastern) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Ewing, Fergus (Inverness and Nairn) (SNP)
 Fee, Mary (West Scotland) (Lab)
 Findlay, Neil (Lothian) (Lab)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Freeman, Jeane (Carrick, Cumnock and Doon Valley) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Golden, Maurice (West Scotland) (Con)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Gray, Iain (East Lothian) (Lab)
 Greene, Jamie (West Scotland) (Con)
 Griffin, Mark (Central Scotland) (Lab)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harper, Emma (South Scotland) (SNP)
 Harris, Alison (Central Scotland) (Con)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Kelly, James (Glasgow) (Lab)
 Kerr, Liam (North East Scotland) (Con)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lamont, Johann (Glasgow) (Lab)
 Lennon, Monica (Central Scotland) (Lab)
 Lindhurst, Gordon (Lothian) (Con)
 Lochhead, Richard (Moray) (SNP)
 Lockhart, Dean (Mid Scotland and Fife) (Con)
 Lyle, Richard (Uddingston and Bellshill) (SNP)
 MacDonald, Angus (Falkirk East) (SNP)
 MacDonald, Gordon (Edinburgh Pentlands) (SNP)
 Macdonald, Lewis (North East Scotland) (Lab)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Derek (Renfrewshire North and West) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Maguire, Ruth (Cunninghame South) (SNP)
 Marra, Jenny (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Mason, Tom (North East Scotland) (Con)
 Matheson, Michael (Falkirk West) (SNP)
 McAlpine, Joan (South Scotland) (SNP)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)

McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Mitchell, Margaret (Central Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Neil, Alex (Airdrie and Shotts) (SNP)
 Paterson, Gil (Clydebank and Milngavie) (SNP)
 Rennie, Willie (North East Fife) (LD)
 Robison, Shona (Dundee City East) (SNP)
 Ross, Gail (Caithness, Sutherland and Ross) (SNP)
 Rumbles, Mike (North East Scotland) (LD)
 Sarwar, Anas (Glasgow) (Lab)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Elaine (Central Scotland) (Lab)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Stewart, David (Highlands and Islands) (Lab)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Todd, Maree (Highlands and Islands) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Watt, Maureen (Aberdeen South and North Kincardine) (SNP)
 Wells, Annie (Glasgow) (Con)
 Wheelhouse, Paul (South Scotland) (SNP)
 White, Sandra (Glasgow Kelvin) (SNP)
 Whittle, Brian (South Scotland) (Con)
 Wishart, Beatrice (Shetland Islands) (LD)
 Yousaf, Humza (Glasgow Pollok) (SNP)

Against

Finnie, John (Highlands and Islands) (Green)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Greer, Ross (West Scotland) (Green)
 Harvie, Patrick (Glasgow) (Green)
 Johnstone, Alison (Lothian) (Green)
 McDonald, Mark (Aberdeen Donside) (Ind)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Wightman, Andy (Lothian) (Green)

The Presiding Officer: The result of the division is: For 104, Against 8, Abstentions 0.

Amendment 35 agreed to.

Section 7—Proposals to alter, and appeals against, valuation roll

The Presiding Officer: Group 5 is on proposals to alter, and appeals against, the valuation roll. Amendment 36, in the name of Kate Forbes, is grouped with amendments 37 to 43.

Kate Forbes: The amendments in group 5 relate to reforming the appeals system. They seek to make rather technical adjustments, in order to ensure that the new two-stage appeals system will operate as intended. I ask members to bear with me, as I outline some of the technicalities.

Amendment 36 will ensure that the assessor may amend the roll to give effect to a decision on a proposal, and provides that current rules will apply to proposals and appeals under the new system, about when an amendment to the roll takes effect when an appeal has been made by a new proprietor, tenant or occupier.

Amendment 37 specifies that a person who has made a proposal or an appeal may not themselves make a proposal against the outcome of that proposal or appeal, although other persons with an interest will remain able to make further proposals.

Amendment 38 clarifies that the assessor may amend the entry, following a proposal being made in accordance with an agreement that is reached after the proposal was made. The amendment simply clarifies that the assessor cannot revive an earlier agreement, since the ratepayer cannot appeal an alteration to the roll, where it reflects an agreement that was reached after the proposal was made.

Amendment 39 allows regulations to provide that notices to be sent by an assessor in relation to a proposal can be sent to any person who has an interest in the property. At present, the bill allows provision only in relation to the person who made the proposal, but it might be desirable to require notices to be sent to others.

Amendment 40 allows regulations in relation to a proposal to specify the day from which an alteration to the roll, following a proposal, is to be made. The legislation underpinning the appeals system, which is set out in the Local Government (Scotland) Act 1975, is complex, and it is important that the system works effectively. Regulations will need to provide that type of detail to allow for the procedures and timings around proposals to operate consistently.

Amendments 41 and 42 provide that, if an assessor does not reach a decision on a proposal, and the ratepayer appeals to the valuation appeal committee, the appeal is to be treated as if the assessor had refused to alter the entry in the roll.

Amendment 43 makes it clear that regulations about the procedure to be followed in appeals can cover the evidence that can be led.

I confirmed in writing to the Local Government and Communities Committee on 3 September that the Government will consult on draft regulations to implement reform of the appeals system. That consultation will occur later this year.

Although the amendments in the group are very technical, the most important thing in respect of the Barclay review is that we get the appeals system right.

I move amendment 36.

Amendment 36 agreed to.

Amendments 37 to 40 moved—[Kate Forbes]—and agreed to.

Amendment 3 moved—[Alexander Stewart]—and agreed to.

Amendments 41 to 43 moved—[Kate Forbes]—and agreed to.

Amendment 4 moved—[Alexander Stewart]—and agreed to.

Section 8B—Meaning of “material change of circumstances”

The Presiding Officer: Group 6 is on the meaning of “material change of circumstances”. Amendment 17, in the name of Graham Simpson, is grouped with amendments 18 and 21.

Graham Simpson: All three amendments in my name give the Parliament a chance to show that it is pro-business—a theme that will, no doubt, come up later.

At stage 2, the Scottish Government lodged amendment 38, which is now section 8B of the bill, entitled “Meaning of ‘material change of circumstances’”. The section alters Scottish non-domestic ratepayers’ appeal rights, and restricts their appeal rights when there is a change in their economic circumstances.

That stage 2 amendment was lodged by the minister based on the following two reasons. The first is that the Scottish Assessors Association wrote a letter to the Local Government and Communities Committee in which it stated that, with the move to three-yearly revaluations, it no longer saw the need for MCC appeals based on economic changes, and, furthermore, that it would bring the system back in line with other jurisdictions in the UK. The second reason is that the minister advised that many business organisations asked for a review of that part of the bill. At stage 2, we accepted the amendment in good faith, and we accepted that the reasons were sound and had been tested and consulted on with stakeholders.

Since stage 2, however, we have consulted business organisations on section 8B, and the rationale of the Scottish Government and the Scottish Assessors Association has been seriously questioned. Scottish Chambers of Commerce was “outraged”—its word—by the amendment, and has asked that the bill be amended in a way that makes it clear that economic changes could be a material change of circumstances, so that it does not take that right away. The chair of the business rates advisory group of Scottish Chambers of Commerce wrote to all the members of the committee and was highly critical of the amendment, and advised that the SAA letter was seriously flawed and contained a number of factual inaccuracies in relation to what the amendment would do.

Furthermore, it advised that it had not been consulted at all on the proposed change, even though it sits on the Barclay implementation

advisory group, and that the change had never been proposed in that forum or, indeed, by the Barclay review.

So, what will be the effect of section 8B? It alters Scottish non-domestic ratepayers' appeal rights and restricts their appeal rights when there is a change in their economic circumstances, but appears to leave open the possibility that physical changes to a property can be a material change of circumstances.

Scottish Chambers of Commerce's view is that the section means that, even with the move to three-yearly revaluations, with a one-year tone date, the Scottish non-domestic rates system will be less responsive to changing marketplaces than the current system of five-yearly revaluations.

Amendment 17 clarifies that both economic and physical changes in an area can—or should—be a material change of circumstances, which would allow ratepayers to appeal. In the modern world, an economic change can have a similarly damaging and long-lasting effect on a ratepayer's property value to a physical change, such as roadworks or tramworks outside the property.

Amendment 17 would bring clarity to the definition of "material change of circumstances", and is a change that ratepayers in Scotland want, as expressed by Scottish Chambers of Commerce and the Scottish Property Federation. The 2008 recession is the perfect example: the Scottish Government's section 8B means that there would be no relief for Scottish ratepayers if such an economic disaster were to occur again.

I urge members to support amendment 17. However, if that amendment does not have the support of Parliament, amendment 18 calls for an independent review of that fundamental part of the rates system; that is, for it to be appropriately reviewed in a way that allows proper consultation of ratepayers—which has not happened to date—so that the appeals system can be shaped by the people who actually pay the rates.

Amendment 21—the final amendment in the group—is a technical amendment that is tied to amendment 18. As such, I will move amendments 18 and 21 only if amendment 17 is not agreed to. However, amendment 17 is the one that business organisations want.

I move amendment 17.

Kate Forbes: I am somewhat surprised to see that Mr Simpson has lodged amendments to reverse section 8B, given that he agreed to amendment 38, which introduced it at stage 2. I am also surprised that amendment 17 would create regulatory powers that would be subject to no parliamentary procedure.

However, on the core substance, the changes were introduced in response to demands for clarity from ratepayers and comments by the Scottish Assessors Association, which was clear in asking Government to ensure clarity around material changes of circumstances. I will quote its letter. It said:

"Such a decision would minimise the risk of appeals, would be in line with other devolved administrations and most importantly better reflect the realities of the shorter revaluation cycle and tone date."

14:45

In a nutshell, the change will bring the system into line with the systems in England and Wales and in Northern Ireland. They better reflect the restrictions that we are already seeing through case law, and they make sense in light of the changes in the revaluation cycle that is being introduced by the bill. As members know, we are committed to introducing a one-year tone date. That will be set out in secondary legislation for the 2025 revaluation onwards. That will ensure that rateable values are much more closely aligned to current market values than they have been in recent revaluations, and it will reduce the need for economic circumstances to be debated on appeal.

I understand that some ratepayers are concerned that an economic downturn could leave them with rateable values that do not reflect the downturn, but I believe that ratepayers are concerned about their rates bills, rather than by their rateable valuations. Case law has been clear that, inevitably, there will be increases and decreases in rental values between tone dates. That, in itself, is not a material change of circumstances. Scotland is unique in the United Kingdom in having opened the door for such changes even to be considered as material changes of circumstances. However, what counts as the normal ebb and flow, compared to an economic crisis, does not need a resource-intensive debate in the courts.

I believe that the correct place for action to be taken, if and when an economic crisis occurs, is by amending rates bills. Ministers already have the tools to do that when they set the poundage, and through the relief system. We have seen ministers take that action, as Derek Mackay did for hospitality premises and for Aberdeen city and Aberdeenshire offices, at the 2017 revaluation, through the introduction of a transitional relief. I hope that we will continue to be able to introduce such reliefs, subject to our votes later today.

Amendment 18 proposes an independent review of the definition of "material change of circumstances", as opposed to making changes now. I question what such a review would achieve, and I point out that the amendment would not

provide ministers with powers to implement the recommendations of any review. I see no need for such a review in the context of three-yearly revaluations and a one-year time date. I have spoken to Scottish Chambers of Commerce, I acknowledge that ratepayers need clarity, and I strongly urge colleagues to vote in line with the Government's position, which is not to support amendments 17, 18 and 21.

Graham Simpson: I am disappointed that the minister is not listening to the voice of business on the amendments.

The Presiding Officer: The question is, that amendment 17 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Balfour, Jeremy (Lothian) (Con)
 Ballantyne, Michelle (South Scotland) (Con)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Cameron, Donald (Highlands and Islands) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Chapman, Peter (North East Scotland) (Con)
 Corry, Maurice (West Scotland) (Con)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Golden, Maurice (West Scotland) (Con)
 Greene, Jamie (West Scotland) (Con)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harris, Alison (Central Scotland) (Con)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Kerr, Liam (North East Scotland) (Con)
 Lindhurst, Gordon (Lothian) (Con)
 Lockhart, Dean (Mid Scotland and Fife) (Con)
 Mason, Tom (North East Scotland) (Con)
 Mitchell, Margaret (Central Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Paterson, Gil (Clydebank and Milngavie) (SNP)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Wells, Annie (Glasgow) (Con)
 Whittle, Brian (South Scotland) (Con)

Against

Adam, George (Paisley) (SNP)
 Adamson, Clare (Motherwell and Wishaw) (SNP)
 Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Beamish, Claudia (South Scotland) (Lab)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Bibby, Neil (West Scotland) (Lab)
 Boyack, Sarah (Lothian) (Lab)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Campbell, Aileen (Clydesdale) (SNP)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Constance, Angela (Almond Valley) (SNP)
 Cunningham, Roseanna (Perthshire South and Kinross-shire) (SNP)
 Denham, Ash (Edinburgh Eastern) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)

Ewing, Annabelle (Cowdenbeath) (SNP)
 Ewing, Fergus (Inverness and Nairn) (SNP)
 Fabiani, Linda (East Kilbride) (SNP)
 Fee, Mary (West Scotland) (Lab)
 Findlay, Neil (Lothian) (Lab)
 Finnie, John (Highlands and Islands) (Green)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Freeman, Jeane (Carrick, Cumnock and Doon Valley) (SNP)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Gray, Iain (East Lothian) (Lab)
 Greer, Ross (West Scotland) (Green)
 Griffin, Mark (Central Scotland) (Lab)
 Harper, Emma (South Scotland) (SNP)
 Harvie, Patrick (Glasgow) (Green)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Johnstone, Alison (Lothian) (Green)
 Kelly, James (Glasgow) (Lab)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lamont, Johann (Glasgow) (Lab)
 Lennon, Monica (Central Scotland) (Lab)
 Lochhead, Richard (Moray) (SNP)
 Lyle, Richard (Uddingston and Bellshill) (SNP)
 MacDonald, Angus (Falkirk East) (SNP)
 MacDonald, Gordon (Edinburgh Pentlands) (SNP)
 Macdonald, Lewis (North East Scotland) (Lab)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Derek (Renfrewshire North and West) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Maguire, Ruth (Cunninghame South) (SNP)
 Marra, Jenny (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAlpine, Joan (South Scotland) (SNP)
 McDonald, Mark (Aberdeen Donside) (Ind)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Neil, Alex (Airdrie and Shotts) (SNP)
 Rennie, Willie (North East Fife) (LD)
 Robison, Shona (Dundee City East) (SNP)
 Ross, Gail (Caithness, Sutherland and Ross) (SNP)
 Rumbles, Mike (North East Scotland) (LD)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Sarwar, Anas (Glasgow) (Lab)
 Smith, Elaine (Central Scotland) (Lab)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
 Stewart, David (Highlands and Islands) (Lab)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Swinney, John (Perthshire North) (SNP)
 Todd, Maree (Highlands and Islands) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Watt, Maureen (Aberdeen South and North Kincardine) (SNP)
 Wheelhouse, Paul (South Scotland) (SNP)
 White, Sandra (Glasgow Kelvin) (SNP)
 Wightman, Andy (Lothian) (Green)

Wishart, Beatrice (Shetland Islands) (LD)
Yousaf, Humza (Glasgow Pollok) (SNP)

The Presiding Officer: The result of the division is: For 27, Against 87, Abstentions 0.

Amendment 17 disagreed to.

Amendment 18 moved—[Graham Simpson].

The Presiding Officer: The question is, that amendment 18 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Balfour, Jeremy (Lothian) (Con)
Ballantyne, Michelle (South Scotland) (Con)
Briggs, Miles (Lothian) (Con)
Burnett, Alexander (Aberdeenshire West) (Con)
Cameron, Donald (Highlands and Islands) (Con)
Carson, Finlay (Galloway and West Dumfries) (Con)
Chapman, Peter (North East Scotland) (Con)
Corry, Maurice (West Scotland) (Con)
Fraser, Murdo (Mid Scotland and Fife) (Con)
Golden, Maurice (West Scotland) (Con)
Greene, Jamie (West Scotland) (Con)
Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
Harris, Alison (Central Scotland) (Con)
Halcro Johnston, Jamie (Highlands and Islands) (Con)
Kerr, Liam (North East Scotland) (Con)
Lindhurst, Gordon (Lothian) (Con)
Lockhart, Dean (Mid Scotland and Fife) (Con)
Mason, Tom (North East Scotland) (Con)
Mitchell, Margaret (Central Scotland) (Con)
Mountain, Edward (Highlands and Islands) (Con)
Mundell, Oliver (Dumfriesshire) (Con)
Simpson, Graham (Central Scotland) (Con)
Smith, Liz (Mid Scotland and Fife) (Con)
Stewart, Alexander (Mid Scotland and Fife) (Con)
Wells, Annie (Glasgow) (Con)
Whittle, Brian (South Scotland) (Con)

Against

Adam, George (Paisley) (SNP)
Adamson, Clare (Motherwell and Wishaw) (SNP)
Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)
Arthur, Tom (Renfrewshire South) (SNP)
Beamish, Claudia (South Scotland) (Lab)
Beattie, Colin (Midlothian North and Musselburgh) (SNP)
Bibby, Neil (West Scotland) (Lab)
Boyack, Sarah (Lothian) (Lab)
Brown, Keith (Clackmannanshire and Dunblane) (SNP)
Campbell, Aileen (Clydesdale) (SNP)
Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
Cole-Hamilton, Alex (Edinburgh Western) (LD)
Constance, Angela (Almond Valley) (SNP)
Cunningham, Roseanna (Perthshire South and Kinross-shire) (SNP)
Denham, Ash (Edinburgh Eastern) (SNP)
Dey, Graeme (Angus South) (SNP)
Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
Dornan, James (Glasgow Cathcart) (SNP)
Ewing, Annabelle (Cowdenbeath) (SNP)
Ewing, Fergus (Inverness and Nairn) (SNP)
Fabiani, Linda (East Kilbride) (SNP)
Fee, Mary (West Scotland) (Lab)
Findlay, Neil (Lothian) (Lab)
Finnie, John (Highlands and Islands) (Green)
FitzPatrick, Joe (Dundee City West) (SNP)

Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
Freeman, Jeane (Carrick, Cumnock and Doon Valley) (SNP)
Gibson, Kenneth (Cunninghame North) (SNP)
Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
Gougeon, Mairi (Angus North and Mearns) (SNP)
Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
Grant, Rhoda (Highlands and Islands) (Lab)
Gray, Iain (East Lothian) (Lab)
Greer, Ross (West Scotland) (Green)
Griffin, Mark (Central Scotland) (Lab)
Harper, Emma (South Scotland) (SNP)
Harvie, Patrick (Glasgow) (Green)
Haughey, Clare (Rutherglen) (SNP)
Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
Johnson, Daniel (Edinburgh Southern) (Lab)
Johnstone, Alison (Lothian) (Green)
Kelly, James (Glasgow) (Lab)
Kidd, Bill (Glasgow Anniesland) (SNP)
Lamont, Johann (Glasgow) (Lab)
Lennon, Monica (Central Scotland) (Lab)
Lochhead, Richard (Moray) (SNP)
Lyle, Richard (Uddingston and Bellshill) (SNP)
MacDonald, Angus (Falkirk East) (SNP)
MacDonald, Gordon (Edinburgh Pentlands) (SNP)
Macdonald, Lewis (North East Scotland) (Lab)
MacGregor, Fulton (Coatbridge and Chryston) (SNP)
Mackay, Derek (Renfrewshire North and West) (SNP)
Mackay, Rona (Strathkelvin and Bearsden) (SNP)
Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
Maguire, Ruth (Cunninghame South) (SNP)
Marra, Jenny (North East Scotland) (Lab)
Martin, Gillian (Aberdeenshire East) (SNP)
Mason, John (Glasgow Shettleston) (SNP)
Matheson, Michael (Falkirk West) (SNP)
McAlpine, Joan (South Scotland) (SNP)
McDonald, Mark (Aberdeen Donside) (Ind)
McKee, Ivan (Glasgow Provan) (SNP)
McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
McMillan, Stuart (Greenock and Inverclyde) (SNP)
McNeill, Pauline (Glasgow) (Lab)
Neil, Alex (Airdrie and Shotts) (SNP)
Paterson, Gil (Clydebank and Milngavie) (SNP)
Rennie, Willie (North East Fife) (LD)
Robison, Shona (Dundee City East) (SNP)
Ross, Gail (Caithness, Sutherland and Ross) (SNP)
Rumbles, Mike (North East Scotland) (LD)
Ruskell, Mark (Mid Scotland and Fife) (Green)
Sarwar, Anas (Glasgow) (Lab)
Smith, Elaine (Central Scotland) (Lab)
Smyth, Colin (South Scotland) (Lab)
Somerville, Shirley-Anne (Dunfermline) (SNP)
Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
Stewart, David (Highlands and Islands) (Lab)
Stewart, Kevin (Aberdeen Central) (SNP)
Swinney, John (Perthshire North) (SNP)
Todd, Maree (Highlands and Islands) (SNP)
Torrance, David (Kirkcaldy) (SNP)
Watt, Maureen (Aberdeen South and North Kincardine) (SNP)
Wheelhouse, Paul (South Scotland) (SNP)
White, Sandra (Glasgow Kelvin) (SNP)
Wightman, Andy (Lothian) (Green)
Wishart, Beatrice (Shetland Islands) (LD)
Yousaf, Humza (Glasgow Pollok) (SNP)

The Presiding Officer: The result of the division is: For 26, Against 88, Abstentions 0.

Amendment 18 disagreed to.

Section 8C—Levying of rates

Amendment 5 moved—[Alexander Stewart].

The Presiding Officer: The question is, that amendment 5 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Balfour, Jeremy (Lothian) (Con)
 Ballantyne, Michelle (South Scotland) (Con)
 Beamish, Claudia (South Scotland) (Lab)
 Bibby, Neil (West Scotland) (Lab)
 Boyack, Sarah (Lothian) (Lab)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Cameron, Donald (Highlands and Islands) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Chapman, Peter (North East Scotland) (Con)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Corry, Maurice (West Scotland) (Con)
 Fee, Mary (West Scotland) (Lab)
 Findlay, Neil (Lothian) (Lab)
 Finnie, John (Highlands and Islands) (Green)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Golden, Maurice (West Scotland) (Con)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Gray, Iain (East Lothian) (Lab)
 Greene, Jamie (West Scotland) (Con)
 Greer, Ross (West Scotland) (Green)
 Griffin, Mark (Central Scotland) (Lab)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harris, Alison (Central Scotland) (Con)
 Harvie, Patrick (Glasgow) (Green)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Johnstone, Alison (Lothian) (Green)
 Kelly, James (Glasgow) (Lab)
 Kerr, Liam (North East Scotland) (Con)
 Lamont, Johann (Glasgow) (Lab)
 Lennon, Monica (Central Scotland) (Lab)
 Lindhurst, Gordon (Lothian) (Con)
 Lockhart, Dean (Mid Scotland and Fife) (Con)
 Macdonald, Lewis (North East Scotland) (Lab)
 Marra, Jenny (North East Scotland) (Lab)
 Mason, Tom (North East Scotland) (Con)
 McNeill, Pauline (Glasgow) (Lab)
 Mitchell, Margaret (Central Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Rennie, Willie (North East Fife) (LD)
 Rumbles, Mike (North East Scotland) (LD)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Sarwar, Anas (Glasgow) (Lab)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Elaine (Central Scotland) (Lab)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Smyth, Colin (South Scotland) (Lab)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Stewart, David (Highlands and Islands) (Lab)
 Wells, Annie (Glasgow) (Con)
 Whittle, Brian (South Scotland) (Con)
 Wightman, Andy (Lothian) (Green)
 Wishart, Beatrice (Shetland Islands) (LD)

Against

Adam, George (Paisley) (SNP)
 Adamson, Clare (Motherwell and Wishaw) (SNP)
 Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)

Arthur, Tom (Renfrewshire South) (SNP)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Campbell, Aileen (Clydesdale) (SNP)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Constance, Angela (Almond Valley) (SNP)
 Cunningham, Roseanna (Perthshire South and Kinross-shire) (SNP)
 Denham, Ash (Edinburgh Eastern) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Ewing, Fergus (Inverness and Nairn) (SNP)
 Fabiani, Linda (East Kilbride) (SNP)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Freeman, Jeane (Carrick, Cumnock and Doon Valley) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
 Harper, Emma (South Scotland) (SNP)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lochhead, Richard (Moray) (SNP)
 Lyle, Richard (Uddingston and Bellshill) (SNP)
 MacDonald, Angus (Falkirk East) (SNP)
 MacDonald, Gordon (Edinburgh Pentlands) (SNP)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Derek (Renfrewshire North and West) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Maguire, Ruth (Cunninghame South) (SNP)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAlpine, Joan (South Scotland) (SNP)
 McDonald, Mark (Aberdeen Donside) (Ind)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 Neil, Alex (Airdrie and Shotts) (SNP)
 Paterson, Gil (Clydebank and Milngavie) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Ross, Gail (Caithness, Sutherland and Ross) (SNP)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Swinney, John (Perthshire North) (SNP)
 Todd, Maree (Highlands and Islands) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Watt, Maureen (Aberdeen South and North Kincardine) (SNP)
 Wheelhouse, Paul (South Scotland) (SNP)
 White, Sandra (Glasgow Kelvin) (SNP)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Presiding Officer: The result of the division is: For 55, Against 58, Abstentions 0.

Amendment 5 disagreed to.

The Presiding Officer: We turn to group 7, on the setting of non-domestic rates by local authorities. Amendment 23, in the name of Andy Wightman, is grouped with amendments 23A, 44, 28, 68 to 70, 29, 71 and 72.

Andy Wightman: I am glad to speak on what I hope will be one of the highlights of the debate. As members know, non-domestic rates are a local tax. For well over a century, they were under the full control of the level of government to which they belonged—the county, and later, regional councils, before being centralised by the Thatcher and Major Governments. The power was then given to the Secretary of State for Scotland, from whom, by virtue of devolution, the Scottish ministers inherited it.

Greens believe that that was a fundamentally wrong move—Labour did at the time, too. Non-domestic rates are a local tax, belonging to local government and councils. Just as the Scottish Parliament sets Scottish tax rates, so, too, should local authorities set their local tax rates.

Amendment 23 is the substantive amendment in the group. I have always recognised, as I made clear at stage 2, that returning rate-setting powers to local authorities could not, and should not, be achieved overnight. Discussions are required between Government and the Convention of Scottish Local Authorities over the local government settlement, the fiscal framework and other matters. That is why amendment 23 allows plenty of time.

Today is the first opportunity in the history of devolution to make provision for that historical wrong to be corrected. The Parliament faces a clear choice today: vote for democracy and to make Scotland a normal European country by giving local democracy the right to control its own tax base, or to continue with the centralisation and elite power that started with Mrs Thatcher and John Major and has been continued by Labour, Liberal Democrat and now Scottish National Party Governments, which assume that the finance secretary knows best about what is good for Scotland's local authorities.

The minister and I agree that we should remove the existing section 8C. The only difference is that she wants to remove it completely and I wish to replace it with something better. Amendment 23 would remove the existing section 8C and replace it with a new section 8C. It provides that Scottish ministers must introduce regulations to repatriate non-domestic rates by 1 April 2024. It would remove the stage 2 provisions that remove the powers of ministers to introduce national reliefs. As a consequence of my amendment, the power to introduce national reliefs such as the small business bonus scheme would remain. The minister and I agree on that, too.

That is important for members to understand. The minister's amendment 44, and my amendment 23, both preserve national reliefs, so members can be assured that, whatever the

outcome, national reliefs will be unaffected. I hope that that puts that argument to bed.

The new section 8C would allow the 2024 date to be changed by regulation, so that if four years was not enough time to have those conversations, it could be extended.

The regulations would also set out the process of rate setting, the collection arrangements and any new revenue support grant processes. Amendment 23 also allows for regulations to amend the proposed new section if any technical changes are required.

Beyond amendment 23, I have provided members with a choice between amendments 28 and 68, which are on commencement. Amendment 28 would necessitate consultation before introducing commencement regulations and, importantly, provide for a sunset clause, five years after royal assent. If, five years after royal assent, Parliament was not content that the measure should be taken, the power would simply die. Amendment 68, on the other hand, provides for commencement within 12 months of royal assent, and we will be supporting that amendment.

Voting for neither amendment 28 nor amendment 68 would also be a legitimate option. The consequence of that would be that the bill would not specify any commencement provisions and ministers would be free to bring into force as much as they wished at any time of their choosing.

If amendment 28 is agreed to, we would ask members to support the relevant technical amendments: 23A, 69, 29 and 71. If amendment 68 is agreed to, members should support amendments 23A, 70, 29 and 72.

I draw members' attention to the fact that this is a minority Administration. In early January, the minister was invited to co-operate on the drafting of my amendments in this group, notwithstanding the fact that the Government disagrees with the policy intention. On 14 January, I was informed that the Government would not be co-operating. However, I was alerted by Government officials to some drafting issues after the deadline for amendments had passed last week, so I am grateful to you, Presiding Officer, for having admitted a small number of manuscript amendments.

I am aware that most of Scotland's business organisations oppose amendment 23. I have spoken to most of them, and it is clear that their main concern was the abolition of the power to set national reliefs. That has now been removed from the bill.

They are also concerned about returning rate setting to councils, on the basis that they fear that

rates will go up. However, that was precisely the argument that many of the same organisations used to oppose the establishment of a Scottish Parliament with tax-varying powers. Scottish businesses managed fine for over a century during which time councils set the rates. Unlike with the current regime, there was widespread consultation on what the rates should be and there was debate in the local papers, councillors were engaged regularly and there was plenty opportunity for local rate payers to engage with their local authority.

Today, most of those trade bodies are happy and content with their cosy chats with Derek Mackay, but local rates should not be the subject of private meetings between business elites and the cabinet secretary.

Mike Rumbles (North East Scotland) (LD): Will the member give way?

Andy Wightman: Scotland is a varied place, and the place for this debate is in local communities.

I move amendment 23.

The Presiding Officer: If Mr Rumbles wishes to make a point, he can press his request-to-speak button. Four other members wish to speak, but first we will hear from the minister.

Kate Forbes: I hear the Tories trying to change the narrative in this debate, but the truth is that they have entered it doing something really quite remarkable. Their position has been opposed by the majority of Scottish businesses and the Convention of Scottish Local Authorities. The irony is that the Tories have come to this debate having voted to abolish the Scottish Government's powers over setting relief, and tomorrow the Parliament is holding a debate on a motion demanding that the Scottish Government uses those powers to make changes to tax rates.

Today's debate needs to be understood in relation to stage 2. To be clear, at stage 2, the Tories, Labour and the Greens voted for an amendment that jeopardised local authority funding guarantees, despite those parties appealing for more funding for local authorities. They voted to abolish the Scottish Government's rates relief, which is worth £300 million to small businesses, nurseries and hydro schemes, to name just a few. It is not good enough for anybody to say that that was a mistake. One cannot make mistakes with more than £2 billion of revenue.

Finally, those parties voted to potentially introduce 32 different rates across Scotland. Some parties, which I respect, might ideologically believe that that is right, but to do it in one vote, without scrutiny, consultation or thought as to what it means, is no way to set changes in motion. What about rural areas, which have less flexibility over

rates? What about evidence from England that suggests that rich councils have more revenue and poorer councils have less? What about utility companies—how are they assessed? Those are all questions that were raised by directors of finance at COSLA, and the amendments before us do not answer them comprehensively.

The Tories claim to be a Government in waiting and that they are ready to take up the mantle of government, but they cannot even figure out their position on the uniform business rate, which is worth £2 billion to the Scottish budget. Businesses will be watching the Tories carefully. They can see their ridiculous position of claiming to be pro-business, while voting to introduce uncertainty; of demanding tax cuts in tomorrow's budget debate, while having voted to make it impossible for Government to provide relief; and of having been forced to think again only after a concerted campaign by 27 business organisations.

15:00

Andy Wightman is to be commended for raising the profile of this issue and, indeed, the wider profile of the Non-Domestic Rates (Scotland) Bill, which the general population may have once dismissed as quite dry. I know that COSLA is keen to see fiscal empowerment, and the way in which local authorities are funded will be considered as part of the work on the fiscal framework that we will now take forward at pace.

Andy Wightman: COSLA's leaders agreed to oppose amendment 23 on the basis that the Scottish Government has provided a written commitment to COSLA that joint work on devolution of non-domestic rates take place.

In the minister's letter to Gail Macgregor of 31 January 2020, she says:

"I can confirm my agreement to your proposal that joint work to consider the implications of the devolution of non-domestic rates will be taken forward."

Can she confirm that the Government is agreeing only to look at the implications, not at COSLA's ask for actual joint work on the devolution of non-domestic rates, which was the precondition of its opposition to amendment 23?

Kate Forbes: Our commitment is to take forward the fiscal framework at pace, which includes looking at the integrated local government funding mechanisms, and all the local government taxes. The difference with this commitment, and the key point, is that we will take it forward at pace. That will include looking at the implications—that has to be part of it—but more than anything, we will look at how non-domestic rates sit within wider integrated local government funding.

I have an amendment to take out section 8C in full. We support the uniform business rate, and so the only amendment in the group that I can support is my amendment 44, to completely remove section 8C from the bill.

In response to Andy Wightman's point, COSLA supports greater fiscal empowerment for local government; it does not appear to support section 8C. The business community does not support section 8C, and it is imperative that we have answers from the directors of finance before we make the change.

The Presiding Officer: Five members have indicated that they wish to contribute.

Murdo Fraser: This group of amendments relates to the principle of localising non-domestic rates—in other words, returning power over the setting of rates to local authorities. It is one of two issues that have generated the most heat in relation to the bill before us.

At stage 2, Andy Wightman lodged an amendment—which became section 8C—that proposed to localise rates. We now know that that amendment was defective, as it would have removed all existing reliefs, including the small business bonus. That was not Andy Wightman's intention, but he has sought to rectify that in the amendments that he has brought before us. However, we need to consider the principle of rates localisation.

There are those in my party who are attracted to that principle, not least those who are in positions of leadership in local government, and I have some sympathy with their view. The Scottish Government tells us continually that it supports local decision making, but, when it comes to the crunch, it always seems to take a different view.

We have to see this debate on localisation of rates in two broader contexts. The first is the rating system itself, which is, frankly, creaking at the seams. The Barclay review delivered a series of worthwhile reforms, but our position remains: it was too restricted in its terms, and what is needed is a much more comprehensive review of the ratings system and how it operates. That is easily illustrated in retail, where, at the moment, businesses are suffering under the burden of business rates, while those who deal in online retail are not similarly burdened. I will discuss that matter further in the debate tomorrow.

The second context relates to local government. The whole question of funding of local government needs to be tied into a broader discussion around the powers and functions of local authorities. What are they for, and what is their relationship to central Government? Are they simply delivery agents for national policy, or do they have a status in themselves? Until we answer that question, we

cannot properly answer the question as to how they might draw their sources of funding.

We have heard many voices in the business community expressing their concern that ending the uniform business rate at this stage would not be appropriate and would add risks and complications to doing business in Scotland, which is the last thing that the Scottish economy needs at this time. We have just learned that the Scottish economy is growing at less than half of the rate that the UK economy is growing, thanks to the stewardship of the SNP Government.

Andy Wightman: Does Mr Fraser accept that there is no proposal in my amendment 23 to end the uniform business rate now and that the earliest that that can be done would be 2024?

Murdo Fraser: Mr Wightman has made a very fair point, and I understand that that is the case. That is why what the minister said about issues relating to the budget for next year was absolute nonsense. Even if we agreed with Mr Wightman—which, of course, we do not—his amendment would not come into effect until 2024.

Mr Wightman has made a fair point, but we need to consider things in the two broader contexts of the damage that is being done by the current rating system in its unreformed state and what will happen to local government.

The Cabinet Secretary for Finance, Economy and Fair Work (Derek Mackay): In considering catastrophic effects on the business community, I am very curious to know at what point Murdo Fraser and the Tories decided to abandon poor Andy Wightman.

Murdo Fraser: At stage 2 of a bill, members are quite entitled to raise issues and have a debate. That is a very valuable exercise to allow debates to be heard and for us to discuss points. We can discuss in the chamber the woeful performance of the Scottish economy under the stewardship of the Cabinet Secretary for Finance, Economy and Fair Work and his SNP colleagues, which is going so dismally.

Although we are still sympathetic to exploring the principle of localisation, we do not believe that this is the right time or that the bill is the right vehicle to deliver that policy. However, we are very happy to engage in further discussions with other parties about the future status and the future funding of local authorities.

I regret to tell Andy Wightman that, for those reasons, we will not support his amendments in the group. However, I thank him for raising the debate and allowing us to discuss very important issues.

Sarah Boyack: The Barclay review was tightly scoped by the Scottish Government, and it did not

include a wider review of non-domestic rates and their role. The majority of the committee took the opportunity to amend and test the provisions of the bill at stage 2, and we were right to do so.

At stage 2, Andy Wightman's amendment on devolving NDRs to local authorities was agreed to, as there was general support for more financial autonomy at the local level—as I think there is now. However, his amendment inadvertently deleted the capacity for the Scottish Government to provide reliefs for businesses, and that was clearly very concerning to all those who currently benefit from the small business bonus scheme and, indeed, a new relief that I had added to the bill.

Since the vote at stage 2, the business community and the Union of Shop, Distributive and Allied Workers, which is the shop workers union, have argued strongly against devolving rates, given the current economic uncertainty for town centres and fears that local authorities would increase rates. We understand those concerns. Many made the point that they did not expect that to be added to the bill, and they thought that they had not had the opportunity to contribute to our discussion.

Let me take on the point that the cabinet secretary made. I record my thanks to Andy Wightman for enabling us to have discussions over the past couple of months, because they have been valuable. In particular, I have spoken to local government colleagues about their concerns about equalisation and how much they value the principle of equalisation and sharing resources. Council colleagues whom I have spoken to are concerned about their capacity to raise the funds that they need now, given the impact of austerity and economic pressures in their areas and the need to invest in town centres to make them fit for the future. USDAW was also very concerned, and we have to listen to those who have made representations to us.

Andy Wightman: Is Sarah Boyack saying that, as a consequence of her discussions with colleagues in local government, she would prefer an SNP cabinet secretary to set their rates rather than a Labour-led council?

Sarah Boyack: At stage 2, I asked whether we could have COSLA's views before we discussed the matter at stage 3. There has to be respect and there has to be a point at which we consult, and the Scottish Government and our local authorities must work together.

I asked COSLA to give us a briefing on its views on the amendments before we voted on them at stage 3. First of all, we received a briefing from the Scottish local authority directors of finance, which has been mentioned already. They gave us a

detailed briefing last month that highlighted their concerns about the proposals.

On Friday, COSLA leaders issued a call for Parliament not to support Andy Wightman's proposals. We should respect and listen to our colleagues, because the key thing that they want is progress on the wider fiscal framework, which is seen to have stalled. In the past few weeks, pressure has been mounting on the Scottish Government for fair funding of local government in the budget that we will be hearing about this week.

COSLA made it absolutely clear in its call to MSPs that it wants to see faster progress. Scottish Labour will vote today against the proposals to devolve NDRs in the bill, but we strongly support COSLA's call for action on the fiscal framework. The bill presented us all with an opportunity to test the waters of financial devolution, but it is key that the wider local and additional government financing mechanisms—council tax, land value capture and a range of issues—are considered, not just NDR in isolation.

To date no real progress has been made on delivering the transformation that our local authorities urgently need. We have seen only tinkering round the edges. The potential of the visitor levy powers is something that I have strongly supported and campaigned for, but it will only ever deliver a marginal impact on revenues raised, because not all local authorities will use it.

We need action, and I hope that the minister will focus in her closing remarks on what comes after the bill to live up to the aspirations that our local government colleagues have highlighted in their representations to us. We all need to make progress.

Willie Rennie: As Liam McArthur said at stage 1, we would rather the whole bill had a broader scope and was not restricted by the limited recommendations in the limited Barclay review. It could have set out to give control of business rates to local authorities, giving them the opportunity to form meaningful and strong relationships with businesses in their areas. Linking that to their existing roles in economic development and business support and with local colleges would have given each local authority the clout to shape a more successful community.

The small retail businesses that have contacted me are concerned about amendment 23, but they are also concerned about the status quo and about the increases in rates that they expect under the current system. Margins are tight for many small businesses on our high streets and they are sick of ever-increasing rate bills. I said when the Barclay review was established that its scope was too limited. It should have done more for our high streets.

I am grateful to USDAW for taking the time to get in touch. It, too, has made the case for fundamental reform.

Amendment 23 does not change the system in the way that I would like, but it would open up the possibility of local councils and businesses working hand in hand. Previous attempts at localism by this Government have been fake localism. The business rate incentive scheme, which is a case in point, collapsed under its own contradictions.

I see a future where local councils raise half of what they spend—just like we do in the Scottish Parliament—with the other half being the pooling and sharing of resources across Scotland, just as we have in the Scottish Parliament. Amendment 23 would prevent that from happening. When I listen to the minister, it sounds as if she does not, in principle, believe in giving local authorities more power and responsibility over business rates.

Derek Mackay: Why did that principle of localism never come into effect when the Liberals were in office in the Scottish Executive? Why does it not apply to the workplace parking levy, which the Liberals oppose?

Willie Rennie: There is no point giving local authorities powers that are ineffective and will not be used. We need an effective set of powers, like those that Andy Wightman has proposed today. Those are meaningful powers that can deliver change in communities, not half-baked powers that are not well constructed

We oppose the measures, because it is right to get the right powers for local authorities. COSLA believes that it has an agreement to look at this as part of the fiscal framework between the Scottish Government and local government. Section 8C should be part of that framework. There is no reason why it should not be, so, we will be voting against amendment 44.

15:15

Graham Simpson: I have been slightly concerned throughout this process that—whether it is deliberate or not—ministers do not appear to get the process of a bill, and what it is all about. *[Interruption.]*

I am being barracked by people who do not understand the system.

The Presiding Officer: A little bit of order, please.

Graham Simpson: Stage 2 is an opportunity to test ideas, and that is what has happened. Therefore, I congratulate Andy Wightman on his amendments. They have meant that we have been able to have a debate. It is disappointing that

the Government swung into action when he got his amendment 9 through at stage 2. It went tonto and alarmed the business community—

Kate Forbes: Is the member saying that the Tories have done a U-turn today only because we finally alerted them to the damaging impact of that amendment?

Graham Simpson: The minister has a strange definition of what counts as a U-turn. We were extremely clear that our acceptance of the amendment was about allowing a debate to continue, which is what has happened. During stage 2, I made it clear that there is a great deal of support in my party for devolving more powers to local government. Indeed, during the debate on Mr Wightman's amendment, I noted that our most recent local government election manifesto was called, "Localism for Growth".

Derek Mackay: Do the Conservatives really expect us to believe that it is the best use of parliamentary time to support an amendment that was drafted in error and which has been superseded by another amendment that was drafted with other errors, with the result that they have destroyed their business credentials in one day?

Graham Simpson: Dear, oh dear. This is getting ridiculous—absolutely absurd—because what Andy Wightman has achieved is the ability to have that full and proper debate. He has achieved something else, too, because Kate Forbes has actually given ground.

There are three issues. The first is that of reliefs, and Mr Wightman has confessed that his original amendment was drafted in error in that regard—that can happen. Another issue for business is that, as a result of his amendment, we could end up having 32 different rates; the third issue is that rates could be hiked, and it seems that nobody, including the cabinet secretary and Kate Forbes, trusts SNP councils not to increase business rates. Who can blame them?

The letter from the Chartered Institute of Public Finance and Accountancy's local government directors of finance section that was sent the other day highlighted the complexity of the issue, and Kate Forbes referenced that in her most recent correspondence with MSPs, too. The question for us was whether the proposal was the best way of devolving power to local government, and, as Murdo Fraser has said, we decided that this is not the right time to do it.

On that issue, the Delegated Powers and Law Reform Committee—that bastion of common sense—said:

"It would be inappropriate for subordinate legislation, rather than primary legislation, to devolve rate-setting to local authorities."

Last week, Kate Forbes wrote to COSLA's finance lead, Councillor Gail Macgregor, agreeing that a

"proposal that joint work to consider the implications of the devolution of non-domestic rates will be taken forward as part of the wider fiscal framework that we have already committed to delivering."

She also agreed that that work

"should proceed at a pace that is necessary to bring forward plans for the fiscal framework in time for the next parliamentary session."

That is a good thing—the minister seems to be on board with this agenda. Given that all parties in the chamber seem to agree with the general principle of devolving powers, that is the right way to proceed.

Andy Wightman should be applauded for getting the issue on to the agenda. Alexander Stewart, Sarah Boyack and I helped him to do so at stage 2, and I am pleased that we did, because it enabled us to have a full and proper debate, which is what this process is all about.

Mike Rumbles: I fully support Andy Wightman's amendments to devolve non-domestic rates to our 32 local authorities. In doing so, I accept that it will mean that, just as with council tax, we are likely to have different rates in different councils. Otherwise, what would be the point? That is the point that I think is missing.

Kate Forbes: I am curious what the member thinks that would mean for utility companies, such as electricity companies that will be running through 32 different local areas. Will that mean 32 different rates?

Mike Rumbles: It disappoints me to hear that from the front bench of the Scottish Parliament. That is the argument against devolution and against having a Scottish Parliament. It is the argument against devolving power from the UK Government to the Scottish Government. It seems that the Scottish Government does not want to devolve power to our local authorities.

It could not be clearer. If we believe in devolution, as I do and as I thought most MSPs did—we even heard Graham Simpson say that most MSPs did—we have to be judged by our actions. It is not just about the debate; it is about which button we press in a moment. It is about making decisions and making the right ones.

Devolution cannot just stop here at Holyrood. We need to devolve more matters, such as business rates, to our councils. Listening to the counter-argument from the ministerial team on the front bench, I do not believe that they are interested in devolving real power from themselves to our councils at all. That is why it is quite right that MSPs such as Andy Wightman

have the courage to do the right thing here. When MSPs do the right things for the right reasons, they should be supported.

We have heard the Cabinet Secretary for Finance and the Constitution, in a jibe at the Conservatives, say, "What about the car park tax—isn't that devolution?" I am talking about devolution that will be used—real devolution.

As Andy Wightman, whom I commend for bringing this proposal forward, said earlier, the bill is an opportunity to make real change. It is a rare event indeed in the history of how we run our country. I do not accept the argument that we will have change, but not just yet, or that, as Graham Simpson said, this is just about introducing interesting ideas.

I am pleased that the Liberal Democrats are supporting Andy Wightman on this because, as far as devolution is concerned, it is the right thing to do.

The Presiding Officer: I call Andy Wightman to wind up on the group and to press or withdraw amendment 23A.

Andy Wightman: I am genuinely thankful to members for their contributions in the debate. It is not often that we get to stage 3 and have such a meaningful debate about important issues.

I also thank all those who have engaged with me and other members over the past two months. It is true that this debate took many people by surprise; perhaps that is a reflection of the fact that we have a very settled, cosy consensus that whatever the Government says it wants to have in a bill is what Parliament—the body that actually makes law—will eventually say. I hope that it is a wake-up call to some in Scotland's civic society that tells them they need to pay more attention to what Parliament and Opposition members think and not just concentrate on what the Government proposes.

Murdo Fraser talked about a more fundamental review, and we will discuss that tomorrow. The original proposition by the Scottish Government, back in 2014, was that there would be a fundamental review, but that is not what we have had. As I believe Willie Rennie pointed out, we have had a very narrow review.

Kate Forbes mentioned evidence from England, which is not often cited by the Government. I would go broader than that. International research that was recently conducted by a Swiss consultancy for the European Association of Municipalities showed not only that the UK is one of the most centralised states in the world but that states with a high degree of decentralisation of policy making, including decentralised fiscal powers, do better economically than those with

more centralised decision making. That evidence came from right across Europe.

In voting on amendment 23, the Parliament will have a fundamental decision to make. After 23 years of devolution, we can either recognise that it is time to make Scotland a normal European country—in which the local state would hold the type of power that any European municipality or county will have held for centuries—or we can continue with the centralisation that has plagued this place.

I draw members' attention to a report from the consultative steering group, which drafted many of the standing orders of the Parliament 20 years ago. The report, which was published last year, as part of the 20th anniversary of this place, says:

“Looking closer to home, we are disappointed that devolution has, if anything, led to a weakening of the position of local government in Scotland. Our expectation was that devolution would set us on a path towards a subsidiarity arrangement for local government. The Scottish Constitutional Convention recommended that the Scotland Act should commit the Scottish Parliament to securing and maintaining a strong and effective system of local government, embodying the principle of subsidiarity ... What we have seen instead with successive governments is a tightening of central control over local budgets and spending priorities. Our view is that the benefits of bringing decision-making back to Edinburgh in 1999 should flow through to proper empowerment of local communities through their local representative bodies.”

That is what the consultative steering group said in its 20th anniversary review of devolution.

I am glad that there is now widespread acceptance and support for the idea of a fiscal framework between the Government and COSLA. Scottish Greens secured the establishment of such a measure in the Government's budget last year.

Before I conclude, I say that I am aware of the substantial influence that outside bodies, particularly business associations, have in policy making. Scotland is a small country, and I am critical of the cosy relationship that exists here between the Government and business organisations. I also respect the view that COSLA articulated on Friday. I have worked closely with it on many issues in my time in the Parliament.

However, as legislators, sometimes we have to take a stand. It is for the Parliament to decide where such powers should sit and to say that, notwithstanding the concerns, fears and views of those who are outside this place, empowering local government is the right thing to do. We have such powers in our hands today. Let us celebrate 23 years of devolution by addressing the consultative steering group's criticism and agreeing that local government needs the powers that I now propose. Not only does local government need them; if such powers were to be

established, ratepayers would find that returning to local rate setting would lead to a more effective, transparent and engaging process for all involved.

I move amendment 23A.

The Presiding Officer: The question is, that amendment 23A be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Finnie, John (Highlands and Islands) (Green)
 Greer, Ross (West Scotland) (Green)
 Harvie, Patrick (Glasgow) (Green)
 Johnstone, Alison (Lothian) (Green)
 Rennie, Willie (North East Fife) (LD)
 Rumbles, Mike (North East Scotland) (LD)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Wightman, Andy (Lothian) (Green)
 Wishart, Beatrice (Shetland Islands) (LD)

Against

Adam, George (Paisley) (SNP)
 Adamson, Clare (Motherwell and Wishaw) (SNP)
 Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Balfour, Jeremy (Lothian) (Con)
 Ballantyne, Michelle (South Scotland) (Con)
 Beamish, Claudia (South Scotland) (Lab)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Bibby, Neil (West Scotland) (Lab)
 Boyack, Sarah (Lothian) (Lab)
 Briggs, Miles (Lothian) (Con)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Cameron, Donald (Highlands and Islands) (Con)
 Campbell, Aileen (Clydesdale) (SNP)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Chapman, Peter (North East Scotland) (Con)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Constance, Angela (Almond Valley) (SNP)
 Corry, Maurice (West Scotland) (Con)
 Cunningham, Roseanna (Perthshire South and Kinross-shire) (SNP)
 Denham, Ash (Edinburgh Eastern) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Ewing, Fergus (Inverness and Nairn) (SNP)
 Fabiani, Linda (East Kilbride) (SNP)
 Fee, Mary (West Scotland) (Lab)
 Findlay, Neil (Lothian) (Lab)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Freeman, Jeane (Carrick, Cumnock and Doon Valley) (SNP)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Golden, Maurice (West Scotland) (Con)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Gray, Iain (East Lothian) (Lab)
 Greene, Jamie (West Scotland) (Con)
 Griffin, Mark (Central Scotland) (Lab)

Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harper, Emma (South Scotland) (SNP)
 Harris, Alison (Central Scotland) (Con)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Kelly, James (Glasgow) (Lab)
 Kerr, Liam (North East Scotland) (Con)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lamont, Johann (Glasgow) (Lab)
 Lennon, Monica (Central Scotland) (Lab)
 Lindhurst, Gordon (Lothian) (Con)
 Lochhead, Richard (Moray) (SNP)
 Lockhart, Dean (Mid Scotland and Fife) (Con)
 Lyle, Richard (Uddingston and Bellshill) (SNP)
 MacDonald, Angus (Falkirk East) (SNP)
 Macdonald, Lewis (North East Scotland) (Lab)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Derek (Renfrewshire North and West) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Maguire, Ruth (Cunninghame South) (SNP)
 Marra, Jenny (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Mason, Tom (North East Scotland) (Con)
 Matheson, Michael (Falkirk West) (SNP)
 McAlpine, Joan (South Scotland) (SNP)
 McDonald, Mark (Aberdeen Donside) (Ind)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Mitchell, Margaret (Central Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Neil, Alex (Airdrie and Shotts) (SNP)
 Paterson, Gil (Clydebank and Milngavie) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Ross, Gail (Caithness, Sutherland and Ross) (SNP)
 Sarwar, Anas (Glasgow) (Lab)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Elaine (Central Scotland) (Lab)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Stewart, David (Highlands and Islands) (Lab)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Swinney, John (Perthshire North) (SNP)
 Todd, Maree (Highlands and Islands) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Watt, Maureen (Aberdeen South and North Kincardine) (SNP)
 Wells, Annie (Glasgow) (Con)
 Wheelhouse, Paul (South Scotland) (SNP)
 White, Sandra (Glasgow Kelvin) (SNP)
 Whittle, Brian (South Scotland) (Con)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Presiding Officer: The result of the division is: For 10, Against 103, Abstentions 0.

Amendment 23A disagreed to.

The Presiding Officer: I ask Andy Wightman to press or seek to withdraw amendment 23.

Andy Wightman: I press amendment 23.

15:30

The Presiding Officer: The question is, that amendment 23 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Finnie, John (Highlands and Islands) (Green)
 Greer, Ross (West Scotland) (Green)
 Harvie, Patrick (Glasgow) (Green)
 Johnstone, Alison (Lothian) (Green)
 Rennie, Willie (North East Fife) (LD)
 Rumbles, Mike (North East Scotland) (LD)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Wightman, Andy (Lothian) (Green)
 Wishart, Beatrice (Shetland Islands) (LD)

Against

Adam, George (Paisley) (SNP)
 Adamson, Clare (Motherwell and Wishaw) (SNP)
 Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Balfour, Jeremy (Lothian) (Con)
 Ballantyne, Michelle (South Scotland) (Con)
 Beamish, Claudia (South Scotland) (Lab)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Bibby, Neil (West Scotland) (Lab)
 Boyack, Sarah (Lothian) (Lab)
 Briggs, Miles (Lothian) (Con)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Cameron, Donald (Highlands and Islands) (Con)
 Campbell, Aileen (Clydesdale) (SNP)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Chapman, Peter (North East Scotland) (Con)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Constance, Angela (Almond Valley) (SNP)
 Corry, Maurice (West Scotland) (Con)
 Cunningham, Roseanna (Perthshire South and Kinross-shire) (SNP)
 Denham, Ash (Edinburgh Eastern) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Ewing, Fergus (Inverness and Nairn) (SNP)
 Fabiani, Linda (East Kilbride) (SNP)
 Fee, Mary (West Scotland) (Lab)
 Findlay, Neil (Lothian) (Lab)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Freeman, Jeane (Carrick, Cumnock and Doon Valley) (SNP)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Golden, Maurice (West Scotland) (Con)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Gray, Iain (East Lothian) (Lab)
 Greene, Jamie (West Scotland) (Con)
 Griffin, Mark (Central Scotland) (Lab)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harper, Emma (South Scotland) (SNP)
 Harris, Alison (Central Scotland) (Con)
 Haughey, Clare (Rutherglen) (SNP)

Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Kelly, James (Glasgow) (Lab)
 Kerr, Liam (North East Scotland) (Con)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lamont, Johann (Glasgow) (Lab)
 Lennon, Monica (Central Scotland) (Lab)
 Lindhurst, Gordon (Lothian) (Con)
 Lochhead, Richard (Moray) (SNP)
 Lockhart, Dean (Mid Scotland and Fife) (Con)
 Lyle, Richard (Uddingston and Bellshill) (SNP)
 MacDonald, Angus (Falkirk East) (SNP)
 Macdonald, Lewis (North East Scotland) (Lab)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Derek (Renfrewshire North and West) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Maguire, Ruth (Cunninghame South) (SNP)
 Marra, Jenny (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Mason, Tom (North East Scotland) (Con)
 Matheson, Michael (Falkirk West) (SNP)
 McAlpine, Joan (South Scotland) (SNP)
 McDonald, Mark (Aberdeen Donside) (Ind)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Mitchell, Margaret (Central Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Neil, Alex (Airdrie and Shotts) (SNP)
 Paterson, Gil (Clydebank and Milngavie) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Ross, Gail (Caithness, Sutherland and Ross) (SNP)
 Sarwar, Anas (Glasgow) (Lab)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Elaine (Central Scotland) (Lab)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Stewart, David (Highlands and Islands) (Lab)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Swinney, John (Perthshire North) (SNP)
 Todd, Maree (Highlands and Islands) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Watt, Maureen (Aberdeen South and North Kincardine) (SNP)
 Wells, Annie (Glasgow) (Con)
 Wheelhouse, Paul (South Scotland) (SNP)
 White, Sandra (Glasgow Kelvin) (SNP)
 Whittle, Brian (South Scotland) (Con)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Presiding Officer: The result of the division is: For 10, Against 103, Abstentions 0.

Amendment 23 disagreed to.

Amendment 44 moved—[Kate Forbes]—and agreed to.

After section 8C

The Presiding Officer: Group 8 is on setting a progressive rate for non-domestic rates.

Amendment 24, in the name of Andy Wightman, is the only amendment in the group.

Andy Wightman: It is generally recognised that progressive taxes are the best kind of taxes—I have heard Mr Mackay and Mr Swinney repeat that ad nauseam in Parliament. A progressive tax is one in which the rate rises as the tax base rises. I know that the Scottish ministers agree with that, but the commitment to progressive taxation is undermined by our two local taxes. The council tax is a regressive tax whereby the rate falls as the tax base increases, and the non-domestic rate is a flat tax.

Amendment 24 provides the framework for the annual rate to be set not at a flat rate of, for example, 49p in the pound, as it has been set for this financial year, but at a progressive rate, with different rates for different bands. The amendment provides that ministers may, by regulations, adjust rates and bands as they see fit, as they do now through bringing before Parliament an order that sets the current rate.

There is not much more to say. At stage 2, I lodged a similar amendment, which was disagreed to, but I am glad to have lodged amendment 24, because I believe in the principle of progressive taxation. If members agree with that principle, I invite them to agree to amendment 24.

I move amendment 24.

Kate Forbes: Amendment 24 is very similar to amendment 14, which was lodged by Andy Wightman at stage 2, except in that the poundage figures have been replaced with the letter “x”, leaving them to be determined later.

We support the principle of improving progressivity in the rates system, which already contains some of the progressivity that Andy Wightman is calling for. The small business bonus scheme protects those who occupy the smallest properties, and the large business supplement applies to those who occupy the largest properties, so elements of progressivity are already structurally built into the current system.

The premise of non-domestic rates is that rateable value is based on the notional rental value of the property, whereas progression or progressivity is linked to the ability to pay. That is why I do not think that amendment 24 would deliver a more progressive system. For example, a prosperous tech company that is based in small premises could pay almost nothing in rates whereas a business that might be making far less money but that occupies much larger premises might have a rates bill that it finds far less affordable.

Andy Wightman: That is a ridiculous argument. Non-domestic rates are a tax on the rental value of

a property—the means of the person who occupies it are immaterial. Whether the occupier of a property is rich or poor is dealt with through income tax, corporation tax and so on.

Kate Forbes: I am making the point that, in order to make the system more progressive, we have to consider the ability to pay as well as the rental value of a property. In an increasingly digital economy, I do not think that the size of a building reflects the ability to pay, so a system that is based on property tax can never be as progressive as income tax, for example.

Since stage 2, there have been no calls from the business community or any other stakeholders in support of the change that is set out in Andy Wightman's amendment 24, so the Government is not in a position to support it.

The Presiding Officer: The question is, that amendment 24 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Finnie, John (Highlands and Islands) (Green)
Greer, Ross (West Scotland) (Green)
Harvie, Patrick (Glasgow) (Green)
Johnstone, Alison (Lothian) (Green)
McDonald, Mark (Aberdeen Donside) (Ind)
Ruskell, Mark (Mid Scotland and Fife) (Green)
Wightman, Andy (Lothian) (Green)

Against

Adam, George (Paisley) (SNP)
Adamson, Clare (Motherwell and Wishaw) (SNP)
Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)
Arthur, Tom (Renfrewshire South) (SNP)
Balfour, Jeremy (Lothian) (Con)
Ballantyne, Michelle (South Scotland) (Con)
Beamish, Claudia (South Scotland) (Lab)
Beattie, Colin (Midlothian North and Musselburgh) (SNP)
Boyack, Sarah (Lothian) (Lab)
Briggs, Miles (Lothian) (Con)
Brown, Keith (Clackmannanshire and Dunblane) (SNP)
Burnett, Alexander (Aberdeenshire West) (Con)
Cameron, Donald (Highlands and Islands) (Con)
Campbell, Aileen (Clydesdale) (SNP)
Carson, Finlay (Galloway and West Dumfries) (Con)
Chapman, Peter (North East Scotland) (Con)
Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
Cole-Hamilton, Alex (Edinburgh Western) (LD)
Constance, Angela (Almond Valley) (SNP)
Corry, Maurice (West Scotland) (Con)
Denham, Ash (Edinburgh Eastern) (SNP)
Dey, Graeme (Angus South) (SNP)
Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
Dornan, James (Glasgow Cathcart) (SNP)
Ewing, Annabelle (Cowdenbeath) (SNP)
Ewing, Fergus (Inverness and Nairn) (SNP)
Fabiani, Linda (East Kilbride) (SNP)
Fee, Mary (West Scotland) (Lab)
Findlay, Neil (Lothian) (Lab)
FitzPatrick, Joe (Dundee City West) (SNP)
Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
Fraser, Murdo (Mid Scotland and Fife) (Con)
Freeman, Jeane (Carrick, Cumnock and Doon Valley)

(SNP)
Gibson, Kenneth (Cunninghame North) (SNP)
Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
Golden, Maurice (West Scotland) (Con)
Gougeon, Mairi (Angus North and Mearns) (SNP)
Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
Grant, Rhoda (Highlands and Islands) (Lab)
Gray, Iain (East Lothian) (Lab)
Greene, Jamie (West Scotland) (Con)
Griffin, Mark (Central Scotland) (Lab)
Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
Harper, Emma (South Scotland) (SNP)
Harris, Alison (Central Scotland) (SNP)
Haughey, Clare (Rutherglen) (SNP)
Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
Johnson, Daniel (Edinburgh Southern) (Lab)
Halcro Johnston, Jamie (Highlands and Islands) (Con)
Kelly, James (Glasgow) (Lab)
Kerr, Liam (North East Scotland) (Con)
Kidd, Bill (Glasgow Anniesland) (SNP)
Lamont, Johann (Glasgow) (Lab)
Lennon, Monica (Central Scotland) (Lab)
Lindhurst, Gordon (Lothian) (Con)
Lochhead, Richard (Moray) (SNP)
Lockhart, Dean (Mid Scotland and Fife) (Con)
Lyle, Richard (Uddingston and Bellshill) (SNP)
MacDonald, Angus (Falkirk East) (SNP)
Macdonald, Lewis (North East Scotland) (Lab)
MacGregor, Fulton (Coatbridge and Chryston) (SNP)
Mackay, Derek (Renfrewshire North and West) (SNP)
Mackay, Rona (Strathkelvin and Bearsden) (SNP)
Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
Maguire, Ruth (Cunninghame South) (SNP)
Marra, Jenny (North East Scotland) (Lab)
Martin, Gillian (Aberdeenshire East) (SNP)
Mason, John (Glasgow Shettleston) (SNP)
Mason, Tom (North East Scotland) (Con)
Matheson, Michael (Falkirk West) (SNP)
McAlpine, Joan (South Scotland) (SNP)
McKee, Ivan (Glasgow Provan) (SNP)
McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
McMillan, Stuart (Greenock and Inverclyde) (SNP)
McNeill, Pauline (Glasgow) (Lab)
Mitchell, Margaret (Central Scotland) (Con)
Mountain, Edward (Highlands and Islands) (Con)
Mundell, Oliver (Dumfriesshire) (Con)
Neil, Alex (Airdrie and Shotts) (SNP)
Paterson, Gil (Clydebank and Milngavie) (SNP)
Rennie, Willie (North East Fife) (LD)
Robison, Shona (Dundee City East) (SNP)
Ross, Gail (Caithness, Sutherland and Ross) (SNP)
Rumbles, Mike (North East Scotland) (LD)
Sarwar, Anas (Glasgow) (Lab)
Simpson, Graham (Central Scotland) (Con)
Smith, Elaine (Central Scotland) (Lab)
Smith, Liz (Mid Scotland and Fife) (Con)
Smyth, Colin (South Scotland) (Lab)
Somerville, Shirley-Anne (Dunfermline) (SNP)
Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
Stewart, Alexander (Mid Scotland and Fife) (Con)
Stewart, David (Highlands and Islands) (Lab)
Stewart, Kevin (Aberdeen Central) (SNP)
Swinney, John (Perthshire North) (SNP)
Todd, Maree (Highlands and Islands) (SNP)
Torrance, David (Kirkcaldy) (SNP)
Watt, Maureen (Aberdeen South and North Kincardine) (SNP)
Wells, Annie (Glasgow) (Con)
Wheelhouse, Paul (South Scotland) (SNP)

White, Sandra (Glasgow Kelvin) (SNP)
 Whittle, Brian (South Scotland) (Con)
 Wishart, Beatrice (Shetland Islands) (LD)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Presiding Officer: The result of the division is: For 7, Against 104, Abstentions 0.

Amendment 24 disagreed to.

Before Section 9

The Presiding Officer: Group 9 is on the mandatory minimum payment of non-domestic rates. Amendment 25, in the name of Andy Wightman, is the only amendment in the group.

Andy Wightman: The annexes to the Barclay review include a number of issues that the review looked at, but on which it did not make formal recommendations. Annex C.7 is entitled, “Ensuring that every ratepayer pays something.”

The principle is a straightforward one of accountability. The Barclay review mentioned “rates deserts”, which are areas of the country—typically, small towns—where nobody occupying non-domestic property, whether owners or non-owners, contributes anything to the cost of running and delivering the public services that they depend on.

That situation is particularly acute in Edinburgh. My research on short-term letting in the city shows that £6 million is claimed through the small business bonus scheme by the owners of short-term lets. I think that that is wrong. Many of those companies are in offshore tax havens and are perfectly capable of making a contribution to the local tax base.

What makes it worse is that the small business bonus scheme is not just a relief to small businesses—which, you could argue, is a good thing—but is paid for out of general taxation. The poorest 20 per cent of society pay a higher proportion of their income in taxes than the richest 20 per cent pay. Everyone who benefits from those reliefs is benefiting from the contribution of the general taxpayer.

We need to address that important economic argument, which I hope will be done as part of the review of the small business bonus scheme. Nevertheless, all non-domestic properties depend on public services, including the roads by which their customers reach them and on which they make deliveries; on the amenities that enhance property values; and on the planning and infrastructure that enable the workers to get to work and to have housing.

The principle that everyone should pay something—albeit a modest amount—is very important in building the link between non-

domestic property occupiers and the councils that provide the services on which they rely.

Relief-seeking schemes, such as the small business bonus scheme, are separate to all that. However, if their effect is to take thousands of people out of the system so that they pay nothing whatsoever, that will begin to—it has begun to—undermine the important relationship of accountability between non-domestic property occupiers and local authorities that has existed for well over a century.

Amendment 25 provides that every ratepayer pays a specified minimum amount, which it establishes as 2.5 per cent of the valuation before reliefs. It also provides that the Scottish ministers may amend that at any time by regulation.

I lodged the amendment at stage 2, when it was defeated. The principle is extremely important, however, and I am delighted to have had the Presiding Officer’s permission to lodge the amendment again at stage 3. I invite members to support this straightforward amendment and the principle embodied in it.

I move amendment 25.

Murdo Fraser: Amendment 25 provides for a mandatory minimum payment of at least 2.5 per cent of the valuation. I understand the principle that Andy Wightman is applying: everyone should pay something by means of taxation. However, small businesses throughout Scotland have benefited from the small business bonus scheme. If the amendment is agreed to, many thousands of small businesses—many of which are already struggling—would be asked to pay a tax that is currently not being levied. I do not think that they would thank us for that.

Andy Wightman: To be clear, the amendment does not ask beneficiaries of the small business bonus scheme to pay a tax that they would not otherwise pay. Rather, it establishes a payment of 2.5 per cent of the rateable value: someone who occupies a property with a rateable value of £10,000 is asked to pay £250 as a symbolic gesture to recognise the fact that their business, no matter how small, is dependent on the services that local government provides.

Murdo Fraser: I thank Mr Wightman for that intervention. He still makes the case that all businesses would be asked to pay something, which means that people who currently do not pay would be asked to do so. If they were asked to pay £250, would the administrative cost of collecting that sum outweigh the value of the payment to local authorities? I do not want to support a bill that increases the tax burden on small businesses.

As Mr Wightman knows, the Fraser of Allander institute is conducting an on-going review of the

small business bonus scheme, the outcome of which is pre-empted by amendment 25. The kindest thing that I can say about amendment 25 is that it is premature. It is inappropriate and I regret that I have to oppose it.

Kate Forbes: Mr Wightman is right to say that not all properties pay business rates: in Scotland, 143,000 properties do not pay those rates. The small business bonus scheme is the main—although not the only—reason for that, as the scheme provides 100 per cent relief to just over 110,000 properties in Scotland and the remaining 33,000 properties that do not pay rates do so as a result of other rate reliefs.

Comments about the independent review have already been made. I said at stage 2 that the Fraser of Allander institute is carrying out an independent review of the small business bonus scheme. I accept that improvements can and will be made to the scheme to ensure that it best supports small businesses and local economies. I expect to receive the review report in the summer and consider it prudent to await the review's recommendations, rather than consider the imposition of a minimum rates liability on the properties that currently benefit from the scheme.

The Scottish Government has introduced a number of targeted 100 per cent reliefs over the years, where we have considered that, for example, such relief might encourage investment in the property stock—the business growth accelerator relief is an example. To encourage improvements in digital connectivity, which all parties support, the Government introduced 100 per cent relief for telecommunications masts. Those are targeted reliefs for a purpose; investments in those areas require stability and I do not intend to change those reliefs at this time, so I do not support the amendment.

Andy Wightman: Amendment 25 is not related to relief schemes. The review of the small business bonus scheme is welcome and I agree with the minister that we look forward to the results of the Fraser of Allander review. The amendment is about the principle that everyone should pay something. Murdo Fraser made a point about administrative costs. There are already such costs in the small business bonus scheme system: people have to apply for the relief; the application has to be processed by rating authorities; and the sum then needs to be compensated by the Scottish Government out of general taxation. The only change is that the bills would be slightly adjusted. I wanted to correct that point.

I understand that members are not keen on the amendment and I will not detain them any further in trying to persuade them otherwise. Notwithstanding, I will press amendment 25.

The Presiding Officer: The question is, that amendment 25 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Finnie, John (Highlands and Islands) (Green)
Greer, Ross (West Scotland) (Green)
Harvie, Patrick (Glasgow) (Green)
Johnstone, Alison (Lothian) (Green)
Ruskell, Mark (Mid Scotland and Fife) (Green)
Wightman, Andy (Lothian) (Green)

Against

Adam, George (Paisley) (SNP)
Adamson, Clare (Motherwell and Wishaw) (SNP)
Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)
Arthur, Tom (Renfrewshire South) (SNP)
Balfour, Jeremy (Lothian) (Con)
Ballantyne, Michelle (South Scotland) (Con)
Beamish, Claudia (South Scotland) (Lab)
Beattie, Colin (Midlothian North and Musselburgh) (SNP)
Boyack, Sarah (Lothian) (Lab)
Briggs, Miles (Lothian) (Con)
Brown, Keith (Clackmannanshire and Dunblane) (SNP)
Burnett, Alexander (Aberdeenshire West) (Con)
Cameron, Donald (Highlands and Islands) (Con)
Campbell, Aileen (Clydesdale) (SNP)
Carson, Finlay (Galloway and West Dumfries) (Con)
Chapman, Peter (North East Scotland) (Con)
Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
Cole-Hamilton, Alex (Edinburgh Western) (LD)
Constance, Angela (Almond Valley) (SNP)
Corry, Maurice (West Scotland) (Con)
Cunningham, Roseanna (Perthshire South and Kinross-shire) (SNP)
Denham, Ash (Edinburgh Eastern) (SNP)
Dey, Graeme (Angus South) (SNP)
Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
Dornan, James (Glasgow Cathcart) (SNP)
Ewing, Annabelle (Cowdenbeath) (SNP)
Ewing, Fergus (Inverness and Nairn) (SNP)
Fabiani, Linda (East Kilbride) (SNP)
Fee, Mary (West Scotland) (Lab)
Findlay, Neil (Lothian) (Lab)
FitzPatrick, Joe (Dundee City West) (SNP)
Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
Fraser, Murdo (Mid Scotland and Fife) (Con)
Freeman, Jeane (Carrick, Cumnock and Doon Valley) (SNP)
Gibson, Kenneth (Cunninghame North) (SNP)
Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
Golden, Maurice (West Scotland) (Con)
Gougeon, Mairi (Angus North and Mearns) (SNP)
Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
Grant, Rhoda (Highlands and Islands) (Lab)
Gray, Iain (East Lothian) (Lab)
Greene, Jamie (West Scotland) (Con)
Griffin, Mark (Central Scotland) (Lab)
Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
Harper, Emma (South Scotland) (SNP)
Harris, Alison (Central Scotland) (Con)
Haughey, Clare (Rutherglen) (SNP)
Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
Johnson, Daniel (Edinburgh Southern) (Lab)
Halcro Johnston, Jamie (Highlands and Islands) (Con)
Kelly, James (Glasgow) (Lab)
Kerr, Liam (North East Scotland) (Con)

Kidd, Bill (Glasgow Anniesland) (SNP)
 Lamont, Johann (Glasgow) (Lab)
 Lennon, Monica (Central Scotland) (Lab)
 Lindhurst, Gordon (Lothian) (Con)
 Lochhead, Richard (Moray) (SNP)
 Lockhart, Dean (Mid Scotland and Fife) (Con)
 Lyle, Richard (Uddingston and Bellshill) (SNP)
 MacDonald, Angus (Falkirk East) (SNP)
 MacDonald, Gordon (Edinburgh Pentlands) (SNP)
 Macdonald, Lewis (North East Scotland) (Lab)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Derek (Renfrewshire North and West) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Maguire, Ruth (Cunninghame South) (SNP)
 Marra, Jenny (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Mason, Tom (North East Scotland) (Con)
 Matheson, Michael (Falkirk West) (SNP)
 McAlpine, Joan (South Scotland) (SNP)
 McDonald, Mark (Aberdeen Donside) (Ind)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Mitchell, Margaret (Central Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Neil, Alex (Airdrie and Shotts) (SNP)
 Paterson, Gil (Clydebank and Milngavie) (SNP)
 Rennie, Willie (North East Fife) (LD)
 Robison, Shona (Dundee City East) (SNP)
 Ross, Gail (Caithness, Sutherland and Ross) (SNP)
 Rumbles, Mike (North East Scotland) (LD)
 Sarwar, Anas (Glasgow) (Lab)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Elaine (Central Scotland) (Lab)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Stewart, David (Highlands and Islands) (Lab)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Swinney, John (Perthshire North) (SNP)
 Todd, Maree (Highlands and Islands) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Watt, Maureen (Aberdeen South and North Kincardine) (SNP)
 Wells, Annie (Glasgow) (Con)
 Wheelhouse, Paul (South Scotland) (SNP)
 White, Sandra (Glasgow Kelvin) (SNP)
 Whittle, Brian (South Scotland) (Con)
 Wishart, Beatrice (Shetland Islands) (LD)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Presiding Officer: The result of the division is: For 6, Against 107, Abstentions 0.

Amendment 25 disagreed to.

**Section 9—New or improved properties:
rates relief**

Amendment 7 moved—[Alexander Stewart].

15:45

The Presiding Officer: The question is, that amendment 7 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Balfour, Jeremy (Lothian) (Con)
 Ballantyne, Michelle (South Scotland) (Con)
 Beamish, Claudia (South Scotland) (Lab)
 Boyack, Sarah (Lothian) (Lab)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Cameron, Donald (Highlands and Islands) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Chapman, Peter (North East Scotland) (Con)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Corry, Maurice (West Scotland) (Con)
 Fee, Mary (West Scotland) (Lab)
 Findlay, Neil (Lothian) (Lab)
 Finnie, John (Highlands and Islands) (Green)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Golden, Maurice (West Scotland) (Con)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Gray, Iain (East Lothian) (Lab)
 Greene, Jamie (West Scotland) (Con)
 Greer, Ross (West Scotland) (Green)
 Griffin, Mark (Central Scotland) (Lab)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harris, Alison (Central Scotland) (Con)
 Harvie, Patrick (Glasgow) (Green)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Johnstone, Alison (Lothian) (Green)
 Kelly, James (Glasgow) (Lab)
 Kerr, Liam (North East Scotland) (Con)
 Lamont, Johann (Glasgow) (Lab)
 Lennon, Monica (Central Scotland) (Lab)
 Lindhurst, Gordon (Lothian) (Con)
 Lockhart, Dean (Mid Scotland and Fife) (Con)
 Macdonald, Lewis (North East Scotland) (Lab)
 Marra, Jenny (North East Scotland) (Lab)
 Mason, Tom (North East Scotland) (Con)
 McNeill, Pauline (Glasgow) (Lab)
 Mitchell, Margaret (Central Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Rennie, Willie (North East Fife) (LD)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Sarwar, Anas (Glasgow) (Lab)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Elaine (Central Scotland) (Lab)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Smyth, Colin (South Scotland) (Lab)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Stewart, David (Highlands and Islands) (Lab)
 Wells, Annie (Glasgow) (Con)
 Whittle, Brian (South Scotland) (Con)
 Wightman, Andy (Lothian) (Green)
 Wishart, Beatrice (Shetland Islands) (LD)

Against

Adam, George (Paisley) (SNP)
 Adamson, Clare (Motherwell and Wishaw) (SNP)
 Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Campbell, Aileen (Clydesdale) (SNP)

Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Constance, Angela (Almond Valley) (SNP)
 Cunningham, Roseanna (Perthshire South and Kinross-shire) (SNP)
 Denham, Ash (Edinburgh Eastern) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Ewing, Fergus (Inverness and Nairn) (SNP)
 Fabiani, Linda (East Kilbride) (SNP)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Freeman, Jeane (Carrick, Cumnock and Doon Valley) (SNP)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
 Harper, Emma (South Scotland) (SNP)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lochhead, Richard (Moray) (SNP)
 Lyle, Richard (Uddingston and Bellshill) (SNP)
 MacDonald, Angus (Falkirk East) (SNP)
 MacDonald, Gordon (Edinburgh Pentlands) (SNP)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Derek (Renfrewshire North and West) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Maguire, Ruth (Cunninghame South) (SNP)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAlpine, Joan (South Scotland) (SNP)
 McDonald, Mark (Aberdeen Donside) (Ind)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 Neil, Alex (Airdrie and Shotts) (SNP)
 Paterson, Gil (Clydebank and Milngavie) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Ross, Gail (Caithness, Sutherland and Ross) (SNP)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Swinney, John (Perthshire North) (SNP)
 Todd, Maree (Highlands and Islands) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Watt, Maureen (Aberdeen South and North Kincardine) (SNP)
 Wheelhouse, Paul (South Scotland) (SNP)
 White, Sandra (Glasgow Kelvin) (SNP)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Presiding Officer: The result of the division is: For 53, Against 59, Abstentions 0.

Amendment 7 disagreed to.

Amendment 6 moved—[Alexander Stewart].

The Presiding Officer: The question is, that amendment 6 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Balfour, Jeremy (Lothian) (Con)
 Ballantyne, Michelle (South Scotland) (Con)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Cameron, Donald (Highlands and Islands) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Chapman, Peter (North East Scotland) (Con)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Corry, Maurice (West Scotland) (Con)
 Finnie, John (Highlands and Islands) (Green)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Golden, Maurice (West Scotland) (Con)
 Greene, Jamie (West Scotland) (Con)
 Greer, Ross (West Scotland) (Green)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harris, Alison (Central Scotland) (Con)
 Harvie, Patrick (Glasgow) (Green)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Johnstone, Alison (Lothian) (Green)
 Kerr, Liam (North East Scotland) (Con)
 Lindhurst, Gordon (Lothian) (Con)
 Lockhart, Dean (Mid Scotland and Fife) (Con)
 Mason, Tom (North East Scotland) (Con)
 Mitchell, Margaret (Central Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Rennie, Willie (North East Fife) (LD)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Wells, Annie (Glasgow) (Con)
 Whittle, Brian (South Scotland) (Con)
 Wightman, Andy (Lothian) (Green)
 Wishart, Beatrice (Shetland Islands) (LD)

Against

Adam, George (Paisley) (SNP)
 Adamson, Clare (Motherwell and Wishaw) (SNP)
 Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Beamish, Claudia (South Scotland) (Lab)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Boyack, Sarah (Lothian) (Lab)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Campbell, Aileen (Clydesdale) (SNP)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Constance, Angela (Almond Valley) (SNP)
 Cunningham, Roseanna (Perthshire South and Kinross-shire) (SNP)
 Denham, Ash (Edinburgh Eastern) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Ewing, Fergus (Inverness and Nairn) (SNP)
 Fabiani, Linda (East Kilbride) (SNP)
 Fee, Mary (West Scotland) (Lab)
 Findlay, Neil (Lothian) (Lab)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Freeman, Jeane (Carrick, Cumnock and Doon Valley) (SNP)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Gray, Iain (East Lothian) (Lab)
 Griffin, Mark (Central Scotland) (Lab)

Harper, Emma (South Scotland) (SNP)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Kelly, James (Glasgow) (Lab)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lamont, Johann (Glasgow) (Lab)
 Lennon, Monica (Central Scotland) (Lab)
 Lochhead, Richard (Moray) (SNP)
 Lyle, Richard (Uddingston and Bellshill) (SNP)
 MacDonald, Angus (Falkirk East) (SNP)
 MacDonald, Gordon (Edinburgh Pentlands) (SNP)
 Macdonald, Lewis (North East Scotland) (Lab)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Derek (Renfrewshire North and West) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Maguire, Ruth (Cunninghame South) (SNP)
 Marra, Jenny (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAlpine, Joan (South Scotland) (SNP)
 McDonald, Mark (Aberdeen Donside) (Ind)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Neil, Alex (Airdrie and Shotts) (SNP)
 Paterson, Gil (Clydebank and Milngavie) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Ross, Gail (Caithness, Sutherland and Ross) (SNP)
 Sarwar, Anas (Glasgow) (Lab)
 Smith, Elaine (Central Scotland) (Lab)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
 Stewart, David (Highlands and Islands) (Lab)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Swinney, John (Perthshire North) (SNP)
 Todd, Maree (Highlands and Islands) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Watt, Maureen (Aberdeen South and North Kincardine) (SNP)
 Wheelhouse, Paul (South Scotland) (SNP)
 White, Sandra (Glasgow Kelvin) (SNP)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Presiding Officer: The result of the division is: For 35, Against 77, Abstentions 0.

Amendment 6 disagreed to.

Amendment 45 moved—[Alexander Stewart]—and agreed to.

Section 9A—Contribution to net-zero emissions target: rates relief

The Presiding Officer: Amendment 46, in the name of Sarah Boyack, is grouped with amendments 47 to 50.

Sarah Boyack: These amendments restructure section 9A, which was created by an amendment that I lodged at stage 2. If we, as a Parliament, are committed to tackling the climate crisis that we have recognised, it is vital that steps to mitigate our carbon footprint are taken at every opportunity. Section 9A ensures that, if an organisation

chooses to implement a district heating network, its rates bill will not skyrocket and there will be eligibility for relief.

While researching the issue for stage 2 discussions, I became aware of concerns that NDRs were one of the major obstacles to local authorities developing new heat networks. Glasgow SNP councillor Anna Richardson said that

“the way district heating systems are treated in the local tax system acts as a deterrent to them ... more widely.”

Her council officials commented that the current system also prevents a move to municipal energy firms, which is the opposite of what we all want to achieve. We need leadership from our local authorities. We need community and co-operative projects that produce low-carbon heat infrastructure, to enable long-term paybacks to local communities and, crucially, to produce affordable heat. At the moment, the NDR system makes that impossible.

If we are to reach our carbon targets by the 2030 deadline, it is imperative that we get going now. My amendment 46 looks at heat networks. The Scottish Government is already looking at progress on expanding and mapping heat networks. Legislation with regard to the consumer aspects will be coming to the Parliament. UK-wide, it is estimated that, in order to meet our carbon targets, we will have to deliver 18 per cent of heat from heat networks by 2050. The bill aims to think about the future and to facilitate the necessary investment to allow for that.

The amendments also ensure that the bill is future proofed. I have just been talking about district heating networks, but they are only one example of the type of scheme that ought to be granted relief. If we agree to amendments 46 to 50, we will leave space for future technological developments, which the Scottish Government could support through reliefs.

I thank officials from both the Scottish Parliament and the Scottish Government for their support in drafting the amendments, which are much improved on the amendments that I lodged at stage 2—getting it right at stage 3 is crucial. I hope that colleagues will feel able to support all the amendments in the group.

I move amendment 46.

Beatrice Wishart (Shetland Islands) (LD): I am grateful for the efforts that were made in committee to insert section 9A into the bill.

In recent weeks, I have had meetings with Shetland Heat Energy and Power—or SHEAP, as it is known—which runs a big district heating scheme around Lerwick. At the last revaluation, it saw its rates bill rise by 463 per cent. SHEAP is

not compensated for that increase by the relief scheme that is currently in force for district heating, and it is not difficult to see why it considers that it is being penalised for its innovation over the past 20 years in providing a cost-effective, low-carbon and low-emission solution for the disposal of the residual waste of Shetland and Orkney.

I hope that the amendment not only gives ministers more powers to act in support of people who do their best to tackle climate change but also indicates to ministers that we want action. SHEAP should not face such a big increase in its bill. I want ministers to use the powers that they will have under the bill, or to use the powers that they already have, to get a fairer deal for district heating in Shetland and further afield.

I welcome the helpful tidying up that amendments 46 to 50 attempt.

Kate Forbes: I have little to say other than that I welcome the amendments. Essentially, they are technical amendments that address minor drafting issues in section 9A. They will result in better legislation and will improve the power to address the important issues that Sarah Boyack has highlighted.

The Presiding Officer: I call Sarah Boyack to wind up and to press or seek to withdraw amendment 46.

Sarah Boyack: I thank Beatrice Wishart for supporting amendment 46 and for giving excellent examples of why we need it on the ground. It is about leadership. Local authorities need to be able to get going, as do community co-operatives. It would be a practical way in which to start tackling our climate targets.

I thank the minister for her support, and I hope that colleagues will agree to the amendments in the group.

Amendment 46 agreed to.

Amendments 47 to 50 moved—[Sarah Boyack]—and agreed to.

The Presiding Officer: Members will be delighted to hear that we are well ahead of schedule. We will have a short comfort break, to allow members to have a cup of coffee or tea. We will resume at 5 past 4, in 12 minutes' time.

15:53

Meeting suspended.

16:08

On resuming—

Beatrice Wishart: On a point of order, Presiding Officer. I apologise, because when I spoke about the district heating scheme I should have declared that I have a family member who works for the Shetland district heating scheme.

The Presiding Officer: Thank you very much. That point is noted.

Section 9B—Eligibility of certain public schools for rates relief

The Presiding Officer: Group 11 is on rates relief for independent and certain public schools. Amendment 51, in the name of the minister, is grouped with amendments 52, 53, 16 and 15.

Kate Forbes: I acknowledge that there are different views in the chamber and outside of it about the amendments and about the provision. The Tories, in particular, have been very clear that they do not support removal of relief for independent schools. We have covered the arguments in depth at stage 1, stage 2 and in correspondence and conversations. The Scottish Government has been committed to implementing the recommendations of the independent Barclay review to deliver a level playing field between state and independent schools. That is what we are doing.

I move to the amendments. Amendment 51 deals with rates relief in relation to centres of musical excellence in public schools. It will remove section 9B—which would not, in practice, have provided relief to any public state schools—and replace with it with a more effective provision.

Amendments 52 and 53 give ministers power to make regulations that will be subject to affirmative procedure, to reinstate charitable relief for independent schools by creating further exemptions, alongside the exception for music schools and special schools. I do not think that such a power is needed—not because it is a bad power, but because the Scottish Government already has powers in that area.

Amendments 16 and 15 reflect the difference of opinion and position between the Scottish Government and the Conservatives, which I set out at the beginning of my remarks. The Scottish Government will therefore not support the amendments.

I move amendment 51.

Andy Wightman: I thank the minister for the work that her Government has done to improve the provision that was introduced by me at stage 2 and which forms section 9B of the bill. There is only one school in the independent sector that

provides education for pupils who are selected on the basis of musical ability, but there are four public schools, or parts of them, that provide exactly the same service: namely, the music school at Douglas academy in East Dunbartonshire; the City of Edinburgh music school, at Broughton high school in Edinburgh; Aberdeen city music school, at Dyce academy in Aberdeen; and the national centre of excellence in traditional music at Plockton high school, with which the minister will no doubt be very familiar.

I thank her for working on and improving section 9B. The purpose of section 9B was, first, to ensure that if an independent music school was going to be relieved from the provisions of section 10, so, too, should public music schools.

Amendments 52 and 53 would give the Scottish ministers powers to extend rates relief to other schools if they saw fit to do so. I note from the minister's opening remarks that she considers that the Government already has those powers. If that is genuinely the position, I am happy not to move the amendments, but I would be grateful if the minister could make that clear on the record when she winds up.

The amendments were stimulated by representations that were made to me by a religious institution that provides independent school education and charges fees that are substantially lower than the cost of providing the education service. The school was very keen for me to lodge amendments that would deal specifically with it, but there was no way that I was going to do that, because its amendments were poorly drafted. I do not make any judgment as to whether that particular school should receive relief—I do not have a view on that—but it was my view that there should be a provision that would allow for the possibility that a good case might be made by that school, or any school, and that legislation should therefore make provision for that without having to wait for further primary legislation.

However, as I indicated a moment ago, the minister has intimated that she already has that power. I look forward to her clarification on that, which will influence how we vote on my amendments. We support amendment 51.

Liz Smith (Mid Scotland and Fife) (Con): I speak to amendment 16, which is in my name. The minister, and indeed the whole Parliament, are extremely well aware of why the independent schools sector is so strongly opposed to section 10, and why its schools feel so badly let down by the lack of meaningful engagement from the Scottish Government, not just during the passage of the bill, but for the past two years.

The minister was at great pains to say earlier that it was important to listen to stakeholders, and she more or less accused the Scottish Conservatives of coming to that late in the day when it came to the business sector. May I turn the tables on the minister and say that if she had been listening to the independent schools sector, she would know exactly what it is that we are talking about when it comes to listening to stakeholders? In particular, those schools do not understand why an accurate and comprehensive cost benefit analysis of the policy proposal has not been carried out—one that would properly assess the financial implications of the policy, not just for the independent sector but for the state sector, and accurately assess equity in education.

The minister has publicly said three times during the passage of the bill that she values the high standard of education that is provided by the independent sector, and that she recognises that it is an important part of Scotland's education system. She also appears to acknowledge that there was unanimous Parliamentary support for the measures that were adopted by the Parliament in 2005, when the future of the independent sector was rightly under intense scrutiny. It is doubly surprising that there has been no attempt to adopt any part of that consensus in the bill.

It is also surprising that no effort has been made to address the concerns of the Office of the Scottish Charity Regulator, which stated clearly that the policy will, in effect, create two channels of charity, which I am sure will pose considerable problems for the Scottish Government in the near future.

The minister knows full well that fees in the independent sector will, without exception, rise, thereby increasing the likelihood that more parents will be unable to choose independent education. Some of the smaller independent schools will now be at a tipping point when it comes to their future survival. They will be less able to offer generous bursary support and the policy will have a detrimental impact on the ability of those schools to offer their facilities for public benefit at discounted rates and on local economies, including in my part of my Mid Scotland and Fife region.

However, what is worse is that independent education will become more elitist and parental choice will be reduced, which is the direct opposite of what the Parliament concluded in 2005, and of the stated aims of Scottish Government education policy. As well as that, the proposed policy move will have significant implications for the state sector—that should not be forgotten—in relation to financial considerations. It is difficult enough for the state sector in respect of availability and

teaching resources, which are under considerable strain.

The policy will be deeply damaging to one of the most successful parts of Scottish education, which is why section 10 should not be part of the bill.

Graham Simpson: I do not want to go over the ground that Liz Smith has already ably covered. OSCR raised real concerns over the issue at stages 1 and 2. OSCR's argument was—and it was correct—that it is not right to treat one section of the charitable sector differently from the rest.

John Mason (Glasgow Shettleston) (SNP): I thank the member for giving way. He made the same point that Liz Smith made. Does he accept that the charities sector has developed way out of line with where it was in the past? We now have arm's-length external organisations and all sorts of things being called charities. Does he agree that we need to look at charities and that there are different kinds of charities?

Graham Simpson: If John Mason thinks that, he should support amendment 15, which says that there should be a review of all charitable reliefs. I look forward to his support.

As I said, OSCR's point—and it is the regulator—was that it is not right to treat one part of the charity sector differently from the rest. It is not right; it is fundamentally unfair; and it is an attack on one part of the sector. That is all that it is—an attack, and one that, as Liz Smith said, could lead to some schools closing. I have in my mind the names of some of those schools—I will not say which ones I think may be at risk. The minister said that she does not want schools to close, but she has refused to budge an inch on the issue, so on her head be it. If one of those schools closes, it is down to Kate Forbes—it is as simple as that.

Amendment 15 is the right approach—I hope that it is the right approach for John Mason as well. It is also the fair approach, but being right and fair will not, I fear, win the day.

The Presiding Officer: Eight members have indicated that they wish to speak. I hope that we will get through everybody.

Sarah Boyack: We support the principle of applying non-domestic rates to private schools. All state schools currently pay non-domestic rates, so there is an issue of fairness. We certainly do not support Conservative proposal to delete section 10 in its entirety.

We had a lengthy set of discussions on the issue at stage 2. Conservative colleagues suggested that the provisions should be scrapped or delayed, but it is clear that private schools have known for some time that the Scottish Government

was going to legislate to bring them into line with state schools.

We debated the issue of music schools, which Andy Wightman alluded to, and I think that we got to the right place in the bill.

The key thing is how we go forward from here. Section 10 is a key part of the bill and it will have financial implications. There will be an upside, because new money will come to local authorities as a result.

Murdo Fraser: I wish to speak briefly in support of amendment 16, in the name of Liz Smith, and amendment 52, in the name of Andy Wightman. Along with the proposals to localise rates, the ending of rates relief for independent charitable schools is the most contentious part of the bill.

On Sarah Boyack's point about fairness, she is right that state schools pay rates, but of course that is simply an accounting exercise, with public money going round in a circle. There is no additional burden on the parents of pupils at state schools as a result. If I may say so, that argument is a bit of a red herring.

As we have heard, the Office of the Scottish Charity Regulator has been very clear in its opposition to the proposal to change the tax treatment of independent schools. In evidence to the Local Government and Communities Committee, it said that it has

"a long-held general concern that treating any group of charities in a differentiated way for tax or other purposes, as proposed by the Barclay Review and now the Bill, introduces the potential for confusion in the minds of the public as to what it means to be a charity."

That, to me, goes to the heart of the issue. OSCR also pointed out that a number of independent schools are in a marginal financial position.

The bill amounts to a tax grab of £7 million a year from independent schools. It is inconceivable that a tax hike of that nature will not have an impact on local economies in the areas where independent schools exist, among them Perth and Kinross. It has a large number of independent schools, and their spend supports local businesses in towns such as Crieff. The same could be said of Dollar, in Clackmannanshire. Local tradespeople and other small businesses benefit from the existence of independent schools, which are large local employers. Any additional charges on a sector that is already under financial pressure will have a knock-on impact.

Moreover, as Liz Smith pointed out, independent schools may be able pay the additional rates bills only by increasing fees to parents or cutting bursaries, which is bound to have an impact on the number of parents who can choose to send their children to those schools and

will put an additional burden on local authorities. However, there is absolutely no assessment in the bill or the financial memorandum of the additional financial cost to local councils such as Perth and Kinross should pupils transfer from the independent sector to the local authority sector.

As Andy Wightman pointed out, there is a particular issue for small independent faith schools, which charge very low fees and are subsidised by donations. They will be hit by a disproportionate additional levy and might well have their future threatened by the bill.

The measure has not been properly thought through, there is no independent justification for it, and it will damage local economies. For those reasons, I support Liz Smith's amendment 16.

Willie Rennie: I will speak to amendment 16. I am not convinced by the argument about a level playing field. The non-domestic rates that are paid by council-run schools are already in a circle of funding. Any money that the council notionally pays in non-domestic rates is circulated back through grant allocations. Indeed, section 8C, if we had agreed to leave it in the bill, would have made that even clearer.

The level playing field argument does not really work. In fact, the provisions on independent schools create a new disparity in the charitable sector. My colleagues can look back to a previous session, in which the Parliament decided that decisions on charitable status should be made by OSCR, which was set up to do that. We are not in favour of the Parliament now deciding to second-guess OSCR, so we support amendment 16.

Peter Chapman (North East Scotland) (Con): I am very concerned about the proposal in section 10 to remove charitable rates relief from independent schools, and I support amendment 16, in the name of Liz Smith.

One school in Balmedie in my region has a strong Christian ethos in order to meet the requirements of parents from the Plymouth Brethren Christian church—there is a strong Brethren community in the north-east. The school has unique characteristics and is only registered as an independent school due to its inability to secure regular funding as a registered state school. It is a school with exceptional circumstances, but under the bill exceptional circumstances are restricted to music schools. In practice, only one school that I am aware of is covered.

Like the Conservative group, Christian groups would prefer section 10 to be entirely rejected. If it is not, we urge all members to support amendment 52, which would give the opportunity for a proper case to be made to ministers to give

rates relief to all schools with exceptional circumstances.

Maurice Golden (West Scotland) (Con): Sir William Wallace, Sir George Mackenzie, Viscount Duncan of Camperdown, Sir David Baxter, D C Thomson, Mary Lily Walker, Brian Taylor, Andrew Marr, K T Tunstall, Martel Maxwell, Neil Forsyth, Ali Dickinson and Eilish McColgan are all former pupils of the High school of Dundee—as am I.

We do not know how many of those famous alumni received bursaries and support in order to achieve their education and subsequent notoriety, and nor should we. However, we do know that the SNP Government is using non-domestic rates as a cheap populist tool to attack independent schools. That will threaten bursary support for the current and future generation of both famous and non-famous alumni to achieve all that they can.

Every year, the High school of Dundee provides £1 million per annum in bursary support, with 114 bursaries having been provided up to 31 July 2019.

Mark McDonald (Aberdeen Donside) (Ind): Can Maurice Golden highlight whether any famous people have come through the state school sector? What evidence does he have that any of the people that he mentioned would not have achieved what they did by coming through the state school sector, as opposed to the independent sector?

Maurice Golden: We know that the independent sector has a track record of maximising educational and career attainment. We know that the SNP has continually failed in the education system and does so increasingly as, under its Government, Scottish education tumbles down the league table.

The facilities that are offered by the High school of Dundee are open to 2000 members of the local community, which uses the school facilities every week. It beggars belief that the SNP is willing to target independent schools in such a callous manner.

I urge members to support amendment 16 in the name of Liz Smith.

Jamie Greene (West Scotland) (Con): To answer Mr McDonald, I went to St Stephen's high school in Port Glasgow, which was a good state school. However, I am not here to talk about state schools, but about this issue. It is clearly a heated debate, but it is also an important one, because, at the heart of it are students and pupils.

I draw members' attention to a very good school in my region—St Columba's in Kilmacolm. It has 700 pupils and behind every single one is a local family. Behind every school there are workers, teachers, staff and contractors who work in the

schools' communities. Those schools are at the heart not only of the towns, but of the regions in which they sit. St Columba's works on behalf of the region of Renfrewshire and Inverclyde, parts of which are represented by members who are here.

If there had been a sensible and rational explanation for the proposal, there would have been far more engagement on it. I am afraid that the levels of consultation were dismal.

The problem that many parents who are listening to the debate have is that although they accept—as I do—that one could have a philosophical debate about the notion of independent schools, using rates-relief change as a proxy to make a political point against them is an inappropriate use of the bill.

16:30

Derek Mackay: Is Jamie Greene aware that the proposal came from Ken Barclay? Therefore, it is not a political attack; it is a fair recommendation on fairness that came from the Barclay review. As good as Kate Forbes is, it was not her idea; it was Ken Barclay's idea, so maybe we should lay off the "political attack" line.

Jamie Greene: That was an absurd intervention. On the idea that ministers simply do what they are told and do not need to consult people, we are discussing a bill that is going through Parliament, and we have every right to consult stakeholders. The stakeholders whom the bill will affect are parents and their children who are the pupils who attend the schools.

As I have said, I do not really care whether members have an ideological position for or against independent schools. However, I ask them to think about something. If they have an independent school that is doing a good job in their constituency or region, they should simply think about the consequence of their vote today. Some £37 million will have to be found over the next five years, and that money will have to come from somewhere. Many of those schools share their facilities—sports, music and outdoor facilities—with local communities and local state schools. I do not want any of those facilities or that good work and the integration into the community to be lost in any way as a consequence of action that is taken today.

All that I ask members to do is think about it. If they have a good high-quality independent school in their region or constituency, they should have a think about how they will vote today. They should not make a political point based on the premise of independent schools, but should vote according to what the bill will do.

That is why I support Liz Smith's amendment 16. If members will not support her amendment, Andy Wightman's proposal to at least allow future discussions about who can be exempt is an excellent compromise that they should consider.

Alexander Stewart: I speak in support of amendment 16.

One of the most concerning measures in the bill is the removal of charitable rate relief for independent schools, which is currently afforded to the sector. I pay tribute to everybody who has spoken so far in support of Liz Smith.

Some people have an ideological aversion to any private sector involvement in schooling, but we have to accept that independent schools play a major role in the Scottish education system. They teach about 4 per cent of pupils in Scotland, and many of them struggle to meet their day-to-day costs. Changes in the bill could necessitate fees increases, cuts to bursaries or even closures. That, in turn, would mean more pupils needing to be educated in the state sector, which could, in theory, mean a greater burden on the taxpayer than any increase in business rate income would be.

Others from my region have said that schools such as Dollar academy in Clackmannanshire, Glenalmond college, Kilgrastron school, Strathallan school and Morrison's academy in Perthshire not only benefit the pupils who attend them, but have a significant positive impact in their communities. They all have close links with state schools in their areas, and they can provide support on issues of which the state sector has limited experience. They support employment directly and indirectly, and ensure that businesses can thrive in communities.

We have already heard about closures in highland Perthshire, and we have heard about the closure of Beaconhurst school in Bridge of Allan not long ago. Those closures had a massive impact on the local economy.

It is difficult to assume that the proposed withdrawal of relief from independent schools is anything more than a direct political attack on the sector and on the parents who choose to exercise their parental choice by sending their children to them, without people a thought being given to the consequences and the wider effects that the change might have. I therefore support maintaining charitable relief, and I urge members to support amendment 16, in the name of Liz Smith.

Jeremy Balfour (Lothian) (Con): I rise to speak as a regional member for Edinburgh, because the development will perhaps impact on that city more than any other part of Scotland.

Members may be aware that, in Edinburgh, one in four children—25 per cent of them—goes to a private school at secondary level. A substantial number of children also go to private primary schools in Edinburgh. Within the council sector, our school estate is already bursting at the seams. Boroughmuir high school, James Gillespie's high school, the Royal high school and others across Edinburgh are already at capacity. Boroughmuir is looking forward, given the number of children who will go to that school in the next two or three years, to having to build a second new school.

If we remove any children at all from the private sector, they will have to be accommodated within City of Edinburgh Council schools. That is not going to be possible without a massive programme of new building on land that is simply not available. The cabinet secretary and the minister are laughing as I speak, but this is a massive issue for people in Edinburgh.

Not everyone who sends their children to a private school can afford an increase in school fees. I know from talking to parents at my girls' primary school, who were perhaps thinking at primary 6, primary 7 or secondary 1 of sending them to private schools, that that will no longer be possible because they cannot afford to do it.

Can the minister tell us where those children will be accommodated in Edinburgh? If parents have to take their kids out of private schools, particularly at primary level, where will they be accommodated in Edinburgh in the next two or three years? There is simply no room. I fear, if we support the Government's amendment today along with what is already in the bill, that we will end up with the City of Edinburgh Council not being able to educate every child in the city, or with parents having to take their children out of catchment and across the city to other schools. That would be unacceptable.

I do not believe that Government has thought the matter through, especially for Edinburgh. If members do not support my colleague Liz Smith's amendment 16, I urge them to support Andy Wightman's amendment 52, so that we can think about the matter quickly and see what the consequences will be for Edinburgh and other parts of Scotland.

Maurice Corry (West Scotland) (Con): I support Liz Smith's amendment 16. In Helensburgh, in my region, we have a school called Lomond school. It supports the children of parents who serve in Her Majesty's Naval Base Clyde and in our UK submarine fleet. They are away on deployment for weeks or more at a time, and their children find stability in Lomond school, as boarders or otherwise. It would be a gross mistake to penalise them. I met the school's board and headteacher, who are very concerned that

some children might have to be pulled out. There is no room to put them in other local schools—certainly not at primary level.

I ask the Government and the minister to look very carefully at the damaging effect it will have if this penalty is imposed on the independent sector. I support Liz Smith's amendment 16.

Neil Findlay (Lothian) (Lab): I have been listening to the debate with great interest. I am not sure whether all those who have taken part have properly declared an interest or said whether they, themselves, or members of their families have benefited from some of the things that we have discussed. I am sure that the Presiding Officer will encourage members to correct the *Official Report* by declaring their registered interests.

The Presiding Officer: The member will know that it is up to individual members to make that judgment.

Liam Kerr (North East Scotland) (Con): I, too, support amendment 16, in the name of Liz Smith. I declare an interest in that I benefited from an education at George Watson's college and at Trinity academy in Newhaven. My daughter is currently at an independent school in Aberdeen.

The key point is that the practical impact of the change that is proposed will be that normal people will be priced out of the sector and their children will be pushed into the state sector. If elitism is the concern, I say that that is exactly what will be achieved by the proposal—it will make the sector an elitist one.

Kenneth Gibson (Cunninghame North) (SNP): I think that we have all listened to your nonsense for long enough. I thank you for taking an intervention, but how come you do not seem particularly bothered about the £9,250 a year university tuition fees that your Government in Westminster charges people in England but you are concerned about the 1.8 per cent increase in fees that the proposal would cost?

Incidentally, last year, teachers' pay rises and pension changes resulted in a 6 per cent increase in costs in the sector, and I did not hear you say anything about that. With a 1.8 per cent change, suddenly the world is coming to an end.

The Presiding Officer: I encourage members to make their remarks through the chair.

Liam Kerr: I say to Mr Gibson that we are not in England. [*Interruption.*] It is shameful. It would be useful if people engaged with the debate.

I want to talk about Aberdeen. If we price people out of the independent sector, we will push them into the state sector in the city, which is short of resources and teachers and has ageing assets. I say to Mr Findlay that I will declare this interest:

my wife is a teacher in one of those schools, so I know what I am talking about. The proposal will push children into that sector, and who will suffer? Those very children—the children who have come out of the sector and the children who are going into the sector.

Mark McDonald: Will the member take an intervention?

Liam Kerr: No.

This is a politically driven move, and the people who will be most affected are our children. That is simply wrong.

Mark McDonald: I was not going to enter the debate, but, since Mr Kerr would not take my intervention, I will do so. How dare he make those slurs against the state school sector in Aberdeen? How dare he make those claims? I declare an interest in that I went through the state school sector in Aberdeen and my children are both in state schools in Aberdeen. How dare Mr Kerr suggest that the children in state schools in Aberdeen are somehow receiving a deficient education as a result of the issues that he highlights—

Liam Kerr: Will the member take an intervention?

Mark McDonald: Not a chance.

How dare he suggest that children who are currently in independent schools—

Liam Kerr: On a point of order, Presiding Officer. The assertion that has been made by the member about what I just said is blatantly and demonstrably false, and I do not think that it should be allowed to stand. He should retract it immediately.

The Presiding Officer: As Mr Kerr knows, that is not a point of order; it is just a point. However, the point has been made.

Mark McDonald: We all heard Mr Kerr state that children who are currently being educated in independent schools would suffer were they to move into the state sector in Aberdeen, thereby implying that the state sector in Aberdeen is somehow providing an education that is of a lower quality than that which is being provided in independent schools. It may be that Mr Kerr did not mean to say those things. If so, perhaps he should not have said them, in which case, that slur would not have been made.

I have constituents who are being educated in those schools and others who are working—and doing a fine job—in those schools. It is entirely out of order for the Conservative Party to throw such smears simply to make a political point.

The Presiding Officer: I call Gordon Lindhurst, to be followed by Margaret Mitchell.

Members: Oh!

Gordon Lindhurst (Lothian) (Con): Oh—yes. [*Interruption.*]

The Presiding Officer: Order. Let us hear Mr Lindhurst.

Gordon Lindhurst: As someone who has only ever attended state schools, at any level, I say that it is important that SNP members should for once think about outcomes rather than political point scoring. The point that was made by Jeremy Balfour and Liam Kerr was this: the more people who have to go to state schools because there is no possibility of independent education, the fewer resources there are for people like me, who only ever went to state schools.

It is important that people focus on the outcomes, for a change. I know that the SNP Government does not like doing that, but that is what we are talking about. We are not talking about scoring silly political points.

Margaret Mitchell (Central Scotland) (Con): I support Liz Smith's amendment 16. To answer Mr Findlay, I attended Coatbridge high school, as did Fulton MacGregor, although we were quite a number of years apart. It is a comprehensive school.

I fully recognise the value of independent schools. They should not be a political football. We are talking about children's future. We are in danger of passing an amendment that will make it so that only the very wealthy can benefit from going to independent schools. The decision about their charity status should be left to OSCR, and should not become a subject of political dogma or entrenched views.

16:45

The Presiding Officer: I call the minister to wind up on the group.

Kate Forbes: On Andy Wightman's question about whether his amendments duplicate powers that the Government already has, section 153 of the Local Government etc (Scotland) Act 1994 lets ministers make regulations to provide any form of relief scheme that we design. Theoretically, the Scottish Government could design a relief for specific types of schools, such as those that he has in mind.

Read that as my support for the substance of the amendment, but we already have those powers through section 153.

Neil Findlay: I appreciate that the minister is responding for the Government, but I am surprised

that the Cabinet Secretary for Education and Skills has not intervened to tell us his view.

Kate Forbes: It is the Government's view.

The other point is around small schools. Some small schools might well be eligible for the small business bonus scheme.

I do not have much to add. This is clearly an emotive subject. The Government has made its position clear and the Conservatives, through however many of their members spoke, have made their position clear as well.

Amendment 51 agreed to.

Section 10—Charitable relief: independent schools

Amendment 52 moved—[Andy Wightman].

The Presiding Officer: The question is, that amendment 52 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Balfour, Jeremy (Lothian) (Con)
 Ballantyne, Michelle (South Scotland) (Con)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Cameron, Donald (Highlands and Islands) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Chapman, Peter (North East Scotland) (Con)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Corry, Maurice (West Scotland) (Con)
 Finnie, John (Highlands and Islands) (Green)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Golden, Maurice (West Scotland) (Con)
 Greene, Jamie (West Scotland) (Con)
 Greer, Ross (West Scotland) (Green)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harris, Alison (Central Scotland) (Con)
 Harvie, Patrick (Glasgow) (Green)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Johnstone, Alison (Lothian) (Green)
 Kerr, Liam (North East Scotland) (Con)
 Lindhurst, Gordon (Lothian) (Con)
 Lockhart, Dean (Mid Scotland and Fife) (Con)
 Mason, Tom (North East Scotland) (Con)
 Mitchell, Margaret (Central Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Rennie, Willie (North East Fife) (LD)
 Rumbles, Mike (North East Scotland) (LD)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Wells, Annie (Glasgow) (Con)
 Whittle, Brian (South Scotland) (Con)
 Wightman, Andy (Lothian) (Green)
 Wishart, Beatrice (Shetland Islands) (LD)

Against

Adam, George (Paisley) (SNP)
 Adamson, Clare (Motherwell and Wishaw) (SNP)
 Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)

Arthur, Tom (Renfrewshire South) (SNP)
 Beamish, Claudia (South Scotland) (Lab)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Boyack, Sarah (Lothian) (Lab)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Campbell, Aileen (Clydesdale) (SNP)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Constance, Angela (Almond Valley) (SNP)
 Denham, Ash (Edinburgh Eastern) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Ewing, Fergus (Inverness and Nairn) (SNP)
 Fabiani, Linda (East Kilbride) (SNP)
 Fee, Mary (West Scotland) (Lab)
 Findlay, Neil (Lothian) (Lab)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Freeman, Jeane (Carrick, Cumnock and Doon Valley) (SNP)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Gray, Iain (East Lothian) (Lab)
 Griffin, Mark (Central Scotland) (Lab)
 Harper, Emma (South Scotland) (SNP)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Kelly, James (Glasgow) (Lab)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lennon, Monica (Central Scotland) (Lab)
 Lochhead, Richard (Moray) (SNP)
 Lyle, Richard (Uddingston and Bellshill) (SNP)
 MacDonald, Angus (Falkirk East) (SNP)
 MacDonald, Gordon (Edinburgh Pentlands) (SNP)
 Macdonald, Lewis (North East Scotland) (Lab)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Derek (Renfrewshire North and West) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Maguire, Ruth (Cunninghame South) (SNP)
 Marra, Jenny (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAlpine, Joan (South Scotland) (SNP)
 McDonald, Mark (Aberdeen Donside) (Ind)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Neil, Alex (Airdrie and Shotts) (SNP)
 Paterson, Gil (Clydebank and Milngavie) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Ross, Gail (Caithness, Sutherland and Ross) (SNP)
 Sarwar, Anas (Glasgow) (Lab)
 Smith, Elaine (Central Scotland) (Lab)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
 Stewart, David (Highlands and Islands) (Lab)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Swinney, John (Perthshire North) (SNP)
 Todd, Maree (Highlands and Islands) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Watt, Maureen (Aberdeen South and North Kincardine)

(SNP)
 Wheelhouse, Paul (South Scotland) (SNP)
 White, Sandra (Glasgow Kelvin) (SNP)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Presiding Officer: The result of the division is: For 36, Against 75, Abstentions 0.

Amendment 52 disagreed to.

Amendment 53 not moved.

Amendment 16 moved—[Liz Smith].

The Presiding Officer: The question is, that amendment 16 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Balfour, Jeremy (Lothian) (Con)
 Ballantyne, Michelle (South Scotland) (Con)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Cameron, Donald (Highlands and Islands) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Chapman, Peter (North East Scotland) (Con)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Corry, Maurice (West Scotland) (Con)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Golden, Maurice (West Scotland) (Con)
 Greene, Jamie (West Scotland) (Con)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harris, Alison (Central Scotland) (Con)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Kerr, Liam (North East Scotland) (Con)
 Lindhurst, Gordon (Lothian) (Con)
 Lockhart, Dean (Mid Scotland and Fife) (Con)
 Mason, Tom (North East Scotland) (Con)
 Mitchell, Margaret (Central Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Rennie, Willie (North East Fife) (LD)
 Rumbles, Mike (North East Scotland) (LD)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Wells, Annie (Glasgow) (Con)
 Whittle, Brian (South Scotland) (Con)
 Wishart, Beatrice (Shetland Islands) (LD)

Against

Adam, George (Paisley) (SNP)
 Adamson, Clare (Motherwell and Wishaw) (SNP)
 Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Beamish, Claudia (South Scotland) (Lab)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Boyack, Sarah (Lothian) (Lab)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Campbell, Aileen (Clydesdale) (SNP)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Constance, Angela (Almond Valley) (SNP)
 Denham, Ash (Edinburgh Eastern) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Ewing, Fergus (Inverness and Nairn) (SNP)
 Fabiani, Linda (East Kilbride) (SNP)

Fee, Mary (West Scotland) (Lab)
 Findlay, Neil (Lothian) (Lab)
 Finnie, John (Highlands and Islands) (Green)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Freeman, Jeane (Carrick, Cumnock and Doon Valley) (SNP)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Gray, Iain (East Lothian) (Lab)
 Greer, Ross (West Scotland) (Green)
 Griffin, Mark (Central Scotland) (Lab)
 Harper, Emma (South Scotland) (SNP)
 Harvie, Patrick (Glasgow) (Green)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Johnstone, Alison (Lothian) (Green)
 Kelly, James (Glasgow) (Lab)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lennon, Monica (Central Scotland) (Lab)
 Lochhead, Richard (Moray) (SNP)
 Lyle, Richard (Uddingston and Bellshill) (SNP)
 MacDonald, Angus (Falkirk East) (SNP)
 MacDonald, Gordon (Edinburgh Pentlands) (SNP)
 Macdonald, Lewis (North East Scotland) (Lab)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Derek (Renfrewshire North and West) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Maguire, Ruth (Cunninghame South) (SNP)
 Marra, Jenny (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAlpine, Joan (South Scotland) (SNP)
 McDonald, Mark (Aberdeen Donside) (Ind)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Neil, Alex (Airdrie and Shotts) (SNP)
 Paterson, Gil (Clydebank and Milngavie) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Ross, Gail (Caithness, Sutherland and Ross) (SNP)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Sarwar, Anas (Glasgow) (Lab)
 Smith, Elaine (Central Scotland) (Lab)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
 Stewart, David (Highlands and Islands) (Lab)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Swinney, John (Perthshire North) (SNP)
 Todd, Maree (Highlands and Islands) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Watt, Maureen (Aberdeen South and North Kincardine) (SNP)
 Wheelhouse, Paul (South Scotland) (SNP)
 White, Sandra (Glasgow Kelvin) (SNP)
 Wightman, Andy (Lothian) (Green)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Presiding Officer: The result of the division is: For 30, Against 81, Abstentions 0.

Amendment 16 disagreed to.

Section 12—Non-use or underuse of lands and heritages: notification

Amendment 54 moved—[Kate Forbes]—and agreed to.

After section 13B

The Presiding Officer: Group 12 is on the duty to report on the number of assessors and on the availability of resources. Amendment 56, in the name of Sarah Boyack, is the only amendment in the group.

Sarah Boyack: Amendment 56 is a response to recommendation 12 of the Barclay review's report, which stated:

"Assessors should provide more transparency and consistency of approach. If this is not achieved voluntarily, a new Scotland wide Statutory Body should be created which would be accountable to Ministers."

Picking up on that, amendment 56 is designed to achieve a level of transparency while ensuring that assessors remain independent of political interference. It intends to achieve that by requiring valuation boards or valuation authorities to lay before the Parliament reports on the resource that is available to assessors in terms of both finances and the numbers of qualified staff, and whether that resource is adequate for them to carry out their jobs.

I have spoken to representatives of the assessors, to whom I was very keen to make it clear that the amendment is designed to enable parliamentary transparency. I made the point that it is absolutely not intended to compromise their independence. The reports that would be expected from the relevant bodies would very much be factual. The intention is to ensure that the Parliament would be made aware of any challenges that the sector faces and to bring an understanding of how the legislation works in practice. At the same time, it would provide the relevant committee with the opportunity to make the Parliament aware of how legislative changes that have been made through the bill have impacted on assessors' abilities to carry out their duties—for example, whether the bill's measures to reduce appeals have been effective.

I hope that members will support amendment 56, which would increase transparency, strengthen the bill and implement the recommendation in the Barclay review's report.

Finally, I thank Scottish Government officials for their assistance in getting the detailed drafting of the amendment right so that members can be confident in supporting it, which I hope that they will do.

I move amendment 56.

Willie Rennie: Amendment 56 could be important, as the bill intends that we will revalue more frequently. Businesses are frustrated by the lengthy appeals process that exists under the current arrangements. I want to hear from people who are regularly involved in such appeals, to ensure that they have the resources that they need to carry out valuations, reviews and appeals in a timely way that supports business.

Kate Forbes: I welcome Sarah Boyack's amendment 56, which I support. At stage 2, I considered that what was then her amendment 88 had merit. I am pleased that, following constructive discussions with both Ms Boyack and Alexander Stewart, she has lodged amendment 56, which I believe will increase the transparency of the valuation system in Scotland.

The Presiding Officer: I ask Sarah Boyack to wind up and to press or seek to withdraw amendment 56.

Sarah Boyack: Before I moved my amendment, I should have acknowledged Alexander Stewart's work in this area. His was a slightly different ambition—to have reports delivered annually rather than every three years, as I propose—but I thank him for taking up the issue.

I will press amendment 56, and I hope that members will support it.

Amendment 56 agreed to.

The Presiding Officer: We turn to group 13, on the status of the secretary of the valuation appeal panel. Amendment 55, in the name of the minister, is the only amendment in the group.

Kate Forbes: This is another complex and technical area, because the law on rating is itself complex. It is important that, when the functions of valuation appeal committees are transferred to the Scottish tribunals, such tribunals have a sufficient number of qualified and experienced members with expertise in legal and valuation matters to be able to exercise those functions properly. That was called for by the Barclay implementation advisory group's appeals sub-group.

Under the Tribunals (Scotland) Act 2014, the secretaries or assistant secretaries of valuation appeal panels, from which valuation appeal committees are drawn, cannot be transferred to the Scottish tribunals. However, such people, who are often qualified solicitors, are integral to the work of valuation appeal committees and have considerable and valuable experience and expertise in valuation appeals and related legal matters, which would be lost if they were not able to become members of the Scottish tribunals.

In the fullness of time, tribunals will, of course, be able to appoint new members. However, given that the transfer will occur at the revaluation in

2022, and with a new two-stage appeal system also coming into force then, the tribunals are likely to start hearing cases very quickly. The reforms of the appeals system are intended to ensure the more timely resolution of cases, so it is crucial that the tribunals be set up to start hearing appeals without delay after the transfer. Amendment 55 makes the secretaries or assistant secretaries of valuation appeal panels “transferable persons” under the Tribunals (Scotland) Act 2014.

Amendment 55 moved—[Kate Forbes]—and agreed to.

Before section 13C

The Presiding Officer: Group 14 is on the procedure for regulations setting non-domestic rates and rates relief. Amendment 26, in the name of Andy Wightman, is grouped with amendments 27, 27A and 57.

Andy Wightman: My amendments in the group are not strictly technical, but they are procedural. As members know, the non-domestic rate is set annually by order via a negative instrument, which, this parliamentary session, has been considered by the Scottish Parliament’s Local Government and Communities Committee. Given that the tax raises just less than £3 billion annually, in my view, it is inappropriate for such a tax rate to be set using a procedure that entails very little scrutiny.

I was probably the first MSP to move a motion to annul the order, which I did a couple of years ago. I did so not because I necessarily wanted to reject the order, but because that was the only way in which we could scrutinise the cabinet secretary on his choice of tax rate for, as I say, the second-largest tax that is proposed by ministers and set by the Parliament. If we were introducing legislation today, it is inconceivable that Graham Simpson and his Delegated Powers and Law Reform Committee would agree to such an important order being subject to the negative procedure.

Just this morning, the Economy, Energy and Fair Work Committee discussed the imminent introduction of regulations to ensure that the appointment of members to the proposed new consumer Scotland body are overseen by the Commissioner for Ethical Standards in Public Life in Scotland. That is a fairly non-contentious proposition, but an affirmative instrument was used. It is bizarre that the affirmative procedure is used for such a routine—albeit important—matter, whereas the second-largest devolved tax is subject to so little scrutiny.

Stewart Stevenson (Banffshire and Buchan Coast) (SNP): Will the member accept that the amount of scrutiny of any order that is endorsed

by default, or by positive action by the Parliament, is a choice for the Parliament? In the past, we have had debates on negative instruments that were functionally equivalent to any other debate. It is unhelpful to suggest that negative instruments pass through Parliament without scrutiny. All such instruments go to a committee, which can scrutinise to the extent that it chooses.

Andy Wightman: I accept that members can scrutinise negative instruments to the same degree as they can scrutinise affirmative instruments, but we have the affirmative and negative procedures to reflect the relative importance of subordinate legislation. It seems inappropriate to have to rely on a member moving a motion to annul an order—which they actually probably agree with—merely to get the minister along in order to have a debate. I have made my case, and I think that members understand it well.

At stage 2, we considered the fact that all reliefs under section 153 of the Local Government etc (Scotland) Act 1994 are also set via negative procedures, and we agreed to an amendment that requires that such instruments be subject to affirmative procedure. The instruments tend to all come in a bundle in about February, and they include those on the small business bonus scheme and other relief schemes that are introduced annually and that require the expenditure of considerable sums of money. The small business bonus scheme gives the Government the authority to spend about £270 million of public money each year. The proposal that all such instruments be required to be subject to affirmative procedure became section 13C of the bill, which the minister proposes to remove through amendment 57.

I recognise that section 13C is too general and captures all instruments that are passed under section 153 of the 1994 act, which is not appropriate. I have therefore lodged amendment 27 to ensure that only instruments that grant relief—and thus public expenditure of more than £10 million per annum—would be subject to affirmative procedure. The decision on the quantum of the relief would be left to ministers’ good judgment, and amendment 27A allows ministers to amend the £10 million figure in the future.

17:00

I have not lodged the amendments in group 14 because I have any serious important policy intent; I am just trying to make it easier for members in this and future Parliaments not to forget or lose sight of the fact that important public expenditure comes through this Parliament via negative instruments, which are easier for members to miss and have to go through a complicated procedure.

Actually, it is not that complicated, but it—a motion to annul and all that nonsense—is just another thing that we have to do.

As I have said, if the provisions were being introduced in legislation today, I have no doubt whatsoever in my mind that they would be subject to affirmative procedure.

I move amendment 26.

Kate Forbes: As Andy Wightman has said, through amendment 26, he is seeking to make the poundage-setting order subject to affirmative procedure as opposed to the negative procedure. We discussed the matter at stage 2, when I said that non-domestic rates decisions have been set out as part of the budget for many years and are subjected to extensive consultation and scrutiny through that process. I think that that gives Parliament and ratepayers a clear and explicit indication of the Government's policy intention, which is a key recommendation of Barclay.

I struggle to see why using affirmative procedure would be more appropriate than using negative procedure, because it would not bestow any greater power on a committee and the committee would be able to scrutinise the order as it has always done.

Amendments 27 and 27A propose a threshold to determine whether regulations providing reliefs will be subject to affirmative or negative procedure.

Mike Rumbles: Has the minister not just made the case that the Government sees no difference between affirmative and negative procedure?

Kate Forbes: As to the committees' ability to scrutinise the poundage, there is no difference. The point is that the committees can invite ministers to give evidence whenever they please, and they can freely scrutinise the order as they have always done. I am not aware of any precedent for allowing ministers to decide the likely cost before determining the procedure that the Parliament will follow.

Members will be clear what my views are on the procedural matters. I do not see the point of change simply for change's sake. Since the Parliament can scrutinise closely if it wishes to do so, I do not see what the merits of change would be.

My amendment 57 is a simple and straightforward amendment that seeks the removal of section 13C.

Graham Simpson: Andy Wightman mentioned the DPLR Committee. One of the functions of that committee is to decide, or to make recommendations on, the procedures that should be used, so he is right to mention it.

These matters might seem dull to a lot of people, but they are important. There is a difference between using affirmative procedure and using negative procedure, which is why the DPLR Committee often makes recommendations on that issue. I am not quite sure why we did not do so on this occasion.

Andy Wightman raised an important point regarding amendment 26. The second-largest devolved tax should not be put through using the negative procedure. Affirmative procedure, however dull it appears to members, gives members a greater level of scrutiny, which is very important when we are talking about such large sums of money.

We will support Andy Wightman's amendments.

Andy Wightman: This should be a fairly straightforward matter. As Graham Simpson said, we are talking about reliefs worth hundreds of millions of pounds and tax rates that raise billions of pounds. The idea that those should go through Parliament via a negative instrument is, frankly, ridiculous, and I am not at all convinced by the minister's arguments to the contrary. Of course, income tax rates are announced in the budget, so that would be an argument for not having an income tax resolution. She cannot equate specific powers that give ministers the authority to spend money and local government the power to raise money with a general overview of the budget that contains many measures that, this year, will be subjected to little scrutiny.

I press amendment 26 and urge members to support all the amendments in group 14.

The Presiding Officer: The question is, that amendment 26 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Balfour, Jeremy (Lothian) (Con)
 Ballantyne, Michelle (South Scotland) (Con)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Cameron, Donald (Highlands and Islands) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Chapman, Peter (North East Scotland) (Con)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Corry, Maurice (West Scotland) (Con)
 Finnie, John (Highlands and Islands) (Green)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Golden, Maurice (West Scotland) (Con)
 Greene, Jamie (West Scotland) (Con)
 Greer, Ross (West Scotland) (Green)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harris, Alison (Central Scotland) (Con)
 Harvie, Patrick (Glasgow) (Green)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Johnstone, Alison (Lothian) (Green)

Kerr, Liam (North East Scotland) (Con)
 Lindhurst, Gordon (Lothian) (Con)
 Lockhart, Dean (Mid Scotland and Fife) (Con)
 Mason, Tom (North East Scotland) (Con)
 Mitchell, Margaret (Central Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Rennie, Willie (North East Fife) (LD)
 Rumbles, Mike (North East Scotland) (LD)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Wells, Annie (Glasgow) (Con)
 Whittle, Brian (South Scotland) (Con)
 Wightman, Andy (Lothian) (Green)
 Wishart, Beatrice (Shetland Islands) (LD)

Against

Adam, George (Paisley) (SNP)
 Adamson, Clare (Motherwell and Wishaw) (SNP)
 Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Beamish, Claudia (South Scotland) (Lab)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Boyack, Sarah (Lothian) (Lab)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Campbell, Aileen (Clydesdale) (SNP)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Constance, Angela (Almond Valley) (SNP)
 Cunningham, Roseanna (Perthshire South and Kinross-shire) (SNP)
 Denham, Ash (Edinburgh Eastern) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Ewing, Fergus (Inverness and Nairn) (SNP)
 Fabiani, Linda (East Kilbride) (SNP)
 Fee, Mary (West Scotland) (Lab)
 Findlay, Neil (Lothian) (Lab)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Freeman, Jeane (Carrick, Cumnock and Doon Valley) (SNP)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Gray, Iain (East Lothian) (Lab)
 Griffin, Mark (Central Scotland) (Lab)
 Harper, Emma (South Scotland) (SNP)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Kelly, James (Glasgow) (Lab)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lennon, Monica (Central Scotland) (Lab)
 Lochhead, Richard (Moray) (SNP)
 Lyle, Richard (Uddingston and Bellshill) (SNP)
 MacDonald, Angus (Falkirk East) (SNP)
 MacDonald, Gordon (Edinburgh Pentlands) (SNP)
 Macdonald, Lewis (North East Scotland) (Lab)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Derek (Renfrewshire North and West) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Maguire, Ruth (Cunninghame South) (SNP)
 Marra, Jenny (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)

Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAlpine, Joan (South Scotland) (SNP)
 McDonald, Mark (Aberdeen Donside) (Ind)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Neil, Alex (Airdrie and Shotts) (SNP)
 Paterson, Gil (Clydebank and Milngavie) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Ross, Gail (Caithness, Sutherland and Ross) (SNP)
 Sarwar, Anas (Glasgow) (Lab)
 Smith, Elaine (Central Scotland) (Lab)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
 Stewart, David (Highlands and Islands) (Lab)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Swinney, John (Perthshire North) (SNP)
 Todd, Maree (Highlands and Islands) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Watt, Maureen (Aberdeen South and North Kincardine) (SNP)
 Wheelhouse, Paul (South Scotland) (SNP)
 White, Sandra (Glasgow Kelvin) (SNP)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Presiding Officer: The result of the division is: For 36, Against 76, Abstentions 0.

Amendment 26 disagreed to.

Section 13C—Procedure for power to prescribe amount of non-domestic rates

Amendment 27A moved—[Andy Wightman].

The Presiding Officer: The question is, that amendment 27A be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Balfour, Jeremy (Lothian) (Con)
 Ballantyne, Michelle (South Scotland) (Con)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Cameron, Donald (Highlands and Islands) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Chapman, Peter (North East Scotland) (Con)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Corry, Maurice (West Scotland) (Con)
 Finnie, John (Highlands and Islands) (Green)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Golden, Maurice (West Scotland) (Con)
 Greene, Jamie (West Scotland) (Con)
 Greer, Ross (West Scotland) (Green)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harris, Alison (Central Scotland) (Con)
 Harvie, Patrick (Glasgow) (Green)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Johnstone, Alison (Lothian) (Green)
 Kerr, Liam (North East Scotland) (Con)
 Lindhurst, Gordon (Lothian) (Con)
 Lockhart, Dean (Mid Scotland and Fife) (Con)
 Mason, Tom (North East Scotland) (Con)
 Mitchell, Margaret (Central Scotland) (Con)

Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Rennie, Willie (North East Fife) (LD)
 Rumbles, Mike (North East Scotland) (LD)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Wells, Annie (Glasgow) (Con)
 Whittle, Brian (South Scotland) (Con)
 Wightman, Andy (Lothian) (Green)
 Wishart, Beatrice (Shetland Islands) (LD)

Against

Adam, George (Paisley) (SNP)
 Adamson, Clare (Motherwell and Wishaw) (SNP)
 Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Beamish, Claudia (South Scotland) (Lab)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Boyack, Sarah (Lothian) (Lab)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Campbell, Aileen (Clydesdale) (SNP)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Constance, Angela (Almond Valley) (SNP)
 Cunningham, Roseanna (Perthshire South and Kinross-shire) (SNP)
 Denham, Ash (Edinburgh Eastern) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Ewing, Fergus (Inverness and Nairn) (SNP)
 Fabiani, Linda (East Kilbride) (SNP)
 Fee, Mary (West Scotland) (Lab)
 Findlay, Neil (Lothian) (Lab)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Freeman, Jeane (Carrick, Cumnock and Doon Valley) (SNP)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Gray, Iain (East Lothian) (Lab)
 Griffin, Mark (Central Scotland) (Lab)
 Harper, Emma (South Scotland) (SNP)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Kelly, James (Glasgow) (Lab)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lennon, Monica (Central Scotland) (Lab)
 Lochhead, Richard (Moray) (SNP)
 Lyle, Richard (Uddingston and Bellshill) (SNP)
 MacDonald, Angus (Falkirk East) (SNP)
 MacDonald, Gordon (Edinburgh Pentlands) (SNP)
 Macdonald, Lewis (North East Scotland) (Lab)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Derek (Renfrewshire North and West) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Maguire, Ruth (Cunninghame South) (SNP)
 Marra, Jenny (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAlpine, Joan (South Scotland) (SNP)
 McDonald, Mark (Aberdeen Donside) (Ind)
 McKee, Ivan (Glasgow Provan) (SNP)

McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Neil, Alex (Airdrie and Shotts) (SNP)
 Paterson, Gil (Clydebank and Milngavie) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Ross, Gail (Caithness, Sutherland and Ross) (SNP)
 Sarwar, Anas (Glasgow) (Lab)
 Smith, Elaine (Central Scotland) (Lab)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
 Stewart, David (Highlands and Islands) (Lab)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Swinney, John (Perthshire North) (SNP)
 Todd, Maree (Highlands and Islands) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Watt, Maureen (Aberdeen South and North Kincardine) (SNP)
 Wheelhouse, Paul (South Scotland) (SNP)
 White, Sandra (Glasgow Kelvin) (SNP)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Presiding Officer: The result of the division is: For 36, Against 76, Abstentions 0.

Amendment 27A disagreed to.

Amendment 27 moved—[Andy Wightman].

The Presiding Officer: The question is, that amendment 27 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Balfour, Jeremy (Lothian) (Con)
 Ballantyne, Michelle (South Scotland) (Con)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Cameron, Donald (Highlands and Islands) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Chapman, Peter (North East Scotland) (Con)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Corry, Maurice (West Scotland) (Con)
 Finnie, John (Highlands and Islands) (Green)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Golden, Maurice (West Scotland) (Con)
 Greene, Jamie (West Scotland) (Con)
 Greer, Ross (West Scotland) (Green)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harris, Alison (Central Scotland) (Con)
 Harvie, Patrick (Glasgow) (Green)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Johnstone, Alison (Lothian) (Green)
 Kerr, Liam (North East Scotland) (Con)
 Lindhurst, Gordon (Lothian) (Con)
 Lockhart, Dean (Mid Scotland and Fife) (Con)
 Mason, Tom (North East Scotland) (Con)
 Mitchell, Margaret (Central Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Rennie, Willie (North East Fife) (LD)
 Rumbles, Mike (North East Scotland) (LD)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Wells, Annie (Glasgow) (Con)

Whittle, Brian (South Scotland) (Con)
 Wightman, Andy (Lothian) (Green)
 Wishart, Beatrice (Shetland Islands) (LD)

Against

Adam, George (Paisley) (SNP)
 Adamson, Clare (Motherwell and Wishaw) (SNP)
 Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Beamish, Claudia (South Scotland) (Lab)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Boyack, Sarah (Lothian) (Lab)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Campbell, Aileen (Clydesdale) (SNP)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Constance, Angela (Almond Valley) (SNP)
 Cunningham, Roseanna (Perthshire South and Kinross-shire) (SNP)
 Denham, Ash (Edinburgh Eastern) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Ewing, Fergus (Inverness and Nairn) (SNP)
 Fabiani, Linda (East Kilbride) (SNP)
 Fee, Mary (West Scotland) (Lab)
 Findlay, Neil (Lothian) (Lab)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Freeman, Jeane (Carrick, Cumnock and Doon Valley) (SNP)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Gray, Iain (East Lothian) (Lab)
 Griffin, Mark (Central Scotland) (Lab)
 Harper, Emma (South Scotland) (SNP)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Kelly, James (Glasgow) (Lab)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lennon, Monica (Central Scotland) (Lab)
 Lochhead, Richard (Moray) (SNP)
 Lyle, Richard (Uddingston and Bellshill) (SNP)
 MacDonald, Angus (Falkirk East) (SNP)
 MacDonald, Gordon (Edinburgh Pentlands) (SNP)
 Macdonald, Lewis (North East Scotland) (Lab)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Derek (Renfrewshire North and West) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Maguire, Ruth (Cunninghame South) (SNP)
 Marra, Jenny (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAlpine, Joan (South Scotland) (SNP)
 McDonald, Mark (Aberdeen Donside) (Ind)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Neil, Alex (Airdrie and Shotts) (SNP)
 Paterson, Gil (Clydebank and Milngavie) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Ross, Gail (Caithness, Sutherland and Ross) (SNP)
 Sarwar, Anas (Glasgow) (Lab)

Smith, Elaine (Central Scotland) (Lab)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
 Stewart, David (Highlands and Islands) (Lab)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Swinney, John (Perthshire North) (SNP)
 Todd, Maree (Highlands and Islands) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Watt, Maureen (Aberdeen South and North Kincardine) (SNP)
 Wheelhouse, Paul (South Scotland) (SNP)
 White, Sandra (Glasgow Kelvin) (SNP)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Presiding Officer: The result of the division is: For 36, Against 76, Abstentions 0.

Amendment 27 disagreed to.

Amendment 57 moved—[Kate Forbes].

The Presiding Officer: The question is, that amendment 57 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Adam, George (Paisley) (SNP)
 Adamson, Clare (Motherwell and Wishaw) (SNP)
 Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Beamish, Claudia (South Scotland) (Lab)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Boyack, Sarah (Lothian) (Lab)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Campbell, Aileen (Clydesdale) (SNP)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Constance, Angela (Almond Valley) (SNP)
 Cunningham, Roseanna (Perthshire South and Kinross-shire) (SNP)
 Denham, Ash (Edinburgh Eastern) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Ewing, Fergus (Inverness and Nairn) (SNP)
 Fabiani, Linda (East Kilbride) (SNP)
 Fee, Mary (West Scotland) (Lab)
 Findlay, Neil (Lothian) (Lab)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Freeman, Jeane (Carrick, Cumnock and Doon Valley) (SNP)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Gray, Iain (East Lothian) (Lab)
 Griffin, Mark (Central Scotland) (Lab)
 Harper, Emma (South Scotland) (SNP)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Kelly, James (Glasgow) (Lab)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lennon, Monica (Central Scotland) (Lab)
 Lochhead, Richard (Moray) (SNP)
 Lyle, Richard (Uddingston and Bellshill) (SNP)

MacDonald, Angus (Falkirk East) (SNP)
 MacDonald, Gordon (Edinburgh Pentlands) (SNP)
 Macdonald, Lewis (North East Scotland) (Lab)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Derek (Renfrewshire North and West) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Maguire, Ruth (Cunninghame South) (SNP)
 Marra, Jenny (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAlpine, Joan (South Scotland) (SNP)
 McDonald, Mark (Aberdeen Donside) (Ind)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Neil, Alex (Airdrie and Shotts) (SNP)
 Paterson, Gil (Clydebank and Milngavie) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Ross, Gail (Caithness, Sutherland and Ross) (SNP)
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 Smith, Elaine (Central Scotland) (Lab)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
 Stewart, David (Highlands and Islands) (Lab)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Swinney, John (Perthshire North) (SNP)
 Todd, Maree (Highlands and Islands) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Watt, Maureen (Aberdeen South and North Kincardine) (SNP)
 Wheelhouse, Paul (South Scotland) (SNP)
 White, Sandra (Glasgow Kelvin) (SNP)
 Yousaf, Humza (Glasgow Pollok) (SNP)

Against

Balfour, Jeremy (Lothian) (Con)
 Ballantyne, Michelle (South Scotland) (Con)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Cameron, Donald (Highlands and Islands) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Chapman, Peter (North East Scotland) (Con)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Corry, Maurice (West Scotland) (Con)
 Finnie, John (Highlands and Islands) (Green)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Golden, Maurice (West Scotland) (Con)
 Greene, Jamie (West Scotland) (Con)
 Greer, Ross (West Scotland) (Green)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harris, Alison (Central Scotland) (Con)
 Harvie, Patrick (Glasgow) (Green)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Johnstone, Alison (Lothian) (Green)
 Kerr, Liam (North East Scotland) (Con)
 Lindhurst, Gordon (Lothian) (Con)
 Lockhart, Dean (Mid Scotland and Fife) (Con)
 Mason, Tom (North East Scotland) (Con)
 Mitchell, Margaret (Central Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Rennie, Willie (North East Fife) (LD)
 Rumbles, Mike (North East Scotland) (LD)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)

Stewart, Alexander (Mid Scotland and Fife) (Con)
 Wells, Annie (Glasgow) (Con)
 Whittle, Brian (South Scotland) (Con)
 Wightman, Andy (Lothian) (Green)
 Wishart, Beatrice (Shetland Islands) (LD)

The Presiding Officer: The result of the division is: For 76, Against 36, Abstentions 0.

Amendment 57 agreed to.

Section 14—Assessor information notices

Amendment 58 moved—[Kate Forbes]—and agreed to.

The Presiding Officer: Group 15 is on assessor information notices and penalties. Amendment 19, in the name of Graham Simpson, is grouped with amendments 63, 64, 20 and 65.

Graham Simpson: The poor returns to assessors when they ask for information are a cause for concern and the level of those returns must improve. An assessor may give an assessor information notice to two types of people. The first consists of any person whom the assessor thinks is a proprietor, tenant or occupier of lands or heritages that the assessor has the function of valuing, while the second consists of any other person whom the assessor thinks has information that is reasonably required.

Amendment 19 seeks to remove that second type. The power, which is too wide, means that assessors can literally decide whom they want to target—whether they have information or not—and those targeted people have to comply or face a fine. The First Minister or any of us could be written to and face a penalty if we did not respond. Removing lines 28 and 29 on page 14 will make this section of the bill more reasonable; again, the amendment is supported by business.

Amendments that were agreed to at stage 2 that increased penalties for non-compliance and shortened the period for compliance appear extremely onerous, according to the chambers of commerce. Amendment 63 deals with the time that is allowed to respond to an assessor information notice. At stage 2, that was reduced from 56 days to 28 days. My concern, which is shared by business, is that 28 days is not long enough and that some business owners might not be able to comply in that time. A small business owner, for example, could be on holiday or ill. Small business owners often do not have a full understanding of what information is being requested and for what purpose. Businesses have called for the period of 56 days to be reinstated. I have gone for the middle ground at 42 days, which sounds more reasonable.

The level of fines for not complying has shot up. More than anything, I see that as a deterrent, so I

have resisted calls to lodge an amendment to cut them. However, amendment 20 calls for a review within two years of the level of civil penalties and the timescales for compliance.

As with the other amendments in my name in this group, amendments 63 and 20 are backed by business organisations.

We support Kate Forbes's amendment 64.

I move amendment 19.

Kate Forbes: Amendments 19 and 63 are, in essence, about the information-gathering powers of an assessor.

As Graham Simpson said, I am aware that there is concern among certain stakeholders that the assessors will inappropriately approach third parties for information. That concern is unfounded. An assessor can seek information only where the requirement is reasonable. There are occasions when it will be reasonable to seek information from a person who is not the proprietor, tenant or occupier. One of the most obvious examples relates to local authorities and public-private partnership schools. Until now, assessors have been able to go only to the local authority, as the tenant, to get information on the cost of the maintenance contract. However, using section 14, the assessor would be able to go to a third party, which could be the builder, to find out the build costs. That would reduce the time that it takes to get information and ensure that the valuation is more accurate. That is a key concern of the bill.

Therefore, I do not support amendment 19, because it would limit the service of notices to the person whom the assessor thinks is a proprietor, tenant or occupier.

I turn to civil penalty timescales. When information is not provided to the assessor, it is clear that, in the context of a three-yearly revaluation cycle with a one-year tone date, the 56-day time period in the bill as introduced for the return of an assessor information notice was too long—hence my stage 2 amendment to reduce that period to 28 days.

As for considering the penalties and timescales for complying with notices under the English legislation, the bill as introduced mirrored those provisions. However, the clear message that I took away from stage 1 is that those civil penalty levels were set too low; I addressed that through my stage 2 amendments.

Mr Simpson stated at stage 2 that he wanted to strike a balance between the 28 days of compliance that I was proposing and the 56 days in the bill as introduced. I have listened to the concerns that a number of business organisations expressed over the time that it might take to obtain

the potentially detailed and complex information that the assessor requires.

Amendment 63 leaves the period of compliance with an information notice untouched at 28 days but increases the number of days before a second penalty may be served to at least 42 days after the first penalty. The equivalent figure is currently 28 days. I am more than happy almost to end this stage of amendments by supporting Graham Simpson. If he has good reason to believe that it is the best way to proceed, I will support amendment 63.

Amendment 20 would require Scottish ministers to commence a review of the civil penalty regime for non-compliance with an assessor information notice no later than spring 2022. It is important that the arrangements around civil penalties are allowed a realistic amount of time to settle in. The Scottish Government will monitor the moneys that are gathered from the civil penalties regime. Subject to parliamentary approval of any proposed regulations, for the time being, the ministers will have powers to increase or decrease the sums that are set out in relation to civil penalties. However, ministers have no powers to alter the periods for providing information; those would remain as set by the Parliament in the bill. Therefore, I do not support amendment 20.

Amendments 64 and 65, in my name, are important. Amendment 64 amends the second and third penalty liabilities that may arise where a person fails to comply with an assessor information notice. A first penalty arises after 28 days, with two subsequent penalty levels if the person continues to fail to comply; all three are cumulative. Two adjustments are proposed. The first is to introduce a minimum penalty of £1,000. That is for consistency with the penalties that have applied earlier, of at least £200 and then at least £1,000. The second is to reduce the penalty of 100 per cent of the rateable value by half, so that it will be 50 per cent of rateable value. That makes the penalties 1 per cent, then 20 per cent, then 50 per cent.

At committee, everyone agreed that it is important that assessors are provided with the right information at the right time to enable them to derive, as far as is practical, a valuation that is right first time. Having listened to the concerns of rating specialists and other stakeholders, I consider that the maximum amount that I propose in the amendment strikes an appropriate balance, based on the potential gains an individual could make by non-compliance with an assessor information notice. The amendment proposes a reasonable and consistent way for the penalties to increase, and it moves the maximum penalty in a direction that I hope Mr Simpson welcomes.

Amendment 65 adjusts section 19 so that regulations can provide for a penalty not to be payable while an appeal is pending.

I invite members to support amendments 64 and 65, which I believe strike the right balance between ensuring timely provision of information and fairness for all parties.

Willie Rennie: On amendment 19, the minister is right: the existing text includes the word “reasonably”. That should guard against Mr Simpson’s concerns or fear that lots of people are going to be sent needless paperwork.

Amendment 20 suggests a review. That is what committees do when they look back at legislation. Committees in the Parliament should carry out post-legislative scrutiny more often, so there is no need for a new quango to be set up to do that piece of work.

On amendment 65, it seems eminently sensible to have the power to regulate on such matters.

The Presiding Officer: I call Graham Simpson to wind up on the group, and to press or withdraw amendment 19.

Graham Simpson: I press the amendment.

I thank the minister for finally agreeing to an amendment of mine—I had thought that I was going to get through the whole afternoon without her doing that.

The Presiding Officer: The question is, that amendment 19 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Balfour, Jeremy (Lothian) (Con)
 Ballantyne, Michelle (South Scotland) (Con)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Cameron, Donald (Highlands and Islands) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Chapman, Peter (North East Scotland) (Con)
 Corry, Maurice (West Scotland) (Con)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Golden, Maurice (West Scotland) (Con)
 Greene, Jamie (West Scotland) (Con)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harris, Alison (Central Scotland) (Con)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Kerr, Liam (North East Scotland) (Con)
 Lindhurst, Gordon (Lothian) (Con)
 Lockhart, Dean (Mid Scotland and Fife) (Con)
 Mason, Tom (North East Scotland) (Con)
 Mitchell, Margaret (Central Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Stewart, Alexander (Mid Scotland and Fife) (Con)

Wells, Annie (Glasgow) (Con)
 Whittle, Brian (South Scotland) (Con)

Against

Adam, George (Paisley) (SNP)
 Adamson, Clare (Motherwell and Wishaw) (SNP)
 Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Beamish, Claudia (South Scotland) (Lab)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Boyack, Sarah (Lothian) (Lab)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Campbell, Aileen (Clydesdale) (SNP)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Constance, Angela (Almond Valley) (SNP)
 Cunningham, Roseanna (Perthshire South and Kinrossshire) (SNP)
 Denham, Ash (Edinburgh Eastern) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Ewing, Fergus (Inverness and Nairn) (SNP)
 Fabiani, Linda (East Kilbride) (SNP)
 Fee, Mary (West Scotland) (Lab)
 Findlay, Neil (Lothian) (Lab)
 Finnie, John (Highlands and Islands) (Green)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Freeman, Jeane (Carrick, Cumnock and Doon Valley) (SNP)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Gray, Iain (East Lothian) (Lab)
 Greer, Ross (West Scotland) (Green)
 Griffin, Mark (Central Scotland) (Lab)
 Harper, Emma (South Scotland) (SNP)
 Harvie, Patrick (Glasgow) (Green)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Johnstone, Alison (Lothian) (Green)
 Kelly, James (Glasgow) (Lab)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lennon, Monica (Central Scotland) (Lab)
 Lochhead, Richard (Moray) (SNP)
 Lyle, Richard (Uddingston and Bellshill) (SNP)
 MacDonald, Angus (Falkirk East) (SNP)
 MacDonald, Gordon (Edinburgh Pentlands) (SNP)
 Macdonald, Lewis (North East Scotland) (Lab)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Derek (Renfrewshire North and West) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Maguire, Ruth (Cunninghame South) (SNP)
 Marra, Jenny (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAlpine, Joan (South Scotland) (SNP)
 McDonald, Mark (Aberdeen Donside) (Ind)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Neil, Alex (Airdrie and Shotts) (SNP)

Paterson, Gil (Clydebank and Milngavie) (SNP)
 Rennie, Willie (North East Fife) (LD)
 Robison, Shona (Dundee City East) (SNP)
 Ross, Gail (Caithness, Sutherland and Ross) (SNP)
 Rumbles, Mike (North East Scotland) (LD)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Sarwar, Anas (Glasgow) (Lab)
 Smith, Elaine (Central Scotland) (Lab)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
 Stewart, David (Highlands and Islands) (Lab)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Swinney, John (Perthshire North) (SNP)
 Todd, Maree (Highlands and Islands) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Watt, Maureen (Aberdeen South and North Kincardine) (SNP)
 Wheelhouse, Paul (South Scotland) (SNP)
 White, Sandra (Glasgow Kelvin) (SNP)
 Wightman, Andy (Lothian) (Green)
 Wishart, Beatrice (Shetland Islands) (LD)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Presiding Officer: The result of the division is: For 26, Against 86, Abstentions 0.

Amendment 19 disagreed to.

Amendment 59 moved—[Kate Forbes]—and agreed to.

Section 15—Local authority information notices

Amendment 60 moved—[Kate Forbes]—and agreed to.

Section 16—Duty to notify changes of circumstances

Amendments 61 and 62 moved—[Kate Forbes]—and agreed to.

Section 18—Civil penalties for failure to comply with assessor information notices

Amendment 63 moved—[Graham Simpson].

The Presiding Officer: The question is, that amendment 63 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Adam, George (Paisley) (SNP)
 Adamson, Clare (Motherwell and Wishaw) (SNP)
 Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Balfour, Jeremy (Lothian) (Con)
 Ballantyne, Michelle (South Scotland) (Con)
 Beamish, Claudia (South Scotland) (Lab)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Boyack, Sarah (Lothian) (Lab)
 Briggs, Miles (Lothian) (Con)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Cameron, Donald (Highlands and Islands) (Con)
 Campbell, Aileen (Clydesdale) (SNP)

Carson, Finlay (Galloway and West Dumfries) (Con)
 Chapman, Peter (North East Scotland) (Con)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Constance, Angela (Almond Valley) (SNP)
 Corry, Maurice (West Scotland) (Con)
 Cunningham, Roseanna (Perthshire South and Kinross-shire) (SNP)
 Denham, Ash (Edinburgh Eastern) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Ewing, Fergus (Inverness and Nairn) (SNP)
 Fabiani, Linda (East Kilbride) (SNP)
 Fee, Mary (West Scotland) (Lab)
 Findlay, Neil (Lothian) (Lab)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Freeman, Jeane (Carrick, Cumnock and Doon Valley) (SNP)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Golden, Maurice (West Scotland) (Con)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Gray, Iain (East Lothian) (Lab)
 Greene, Jamie (West Scotland) (Con)
 Griffin, Mark (Central Scotland) (Lab)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harper, Emma (South Scotland) (SNP)
 Harris, Alison (Central Scotland) (Con)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Kelly, James (Glasgow) (Lab)
 Kerr, Liam (North East Scotland) (Con)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lennon, Monica (Central Scotland) (Lab)
 Lindhurst, Gordon (Lothian) (Con)
 Lochhead, Richard (Moray) (SNP)
 Lockhart, Dean (Mid Scotland and Fife) (Con)
 Lyle, Richard (Uddingston and Bellshill) (SNP)
 MacDonald, Angus (Falkirk East) (SNP)
 MacDonald, Gordon (Edinburgh Pentlands) (SNP)
 Macdonald, Lewis (North East Scotland) (Lab)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Derek (Renfrewshire North and West) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Maguire, Ruth (Cunninghame South) (SNP)
 Marra, Jenny (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Mason, Tom (North East Scotland) (Con)
 Matheson, Michael (Falkirk West) (SNP)
 McAlpine, Joan (South Scotland) (SNP)
 McDonald, Mark (Aberdeen Donside) (Ind)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Mitchell, Margaret (Central Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Neil, Alex (Airdrie and Shotts) (SNP)

Paterson, Gil (Clydebank and Milngavie) (SNP)
 Rennie, Willie (North East Fife) (LD)
 Robison, Shona (Dundee City East) (SNP)
 Ross, Gail (Caithness, Sutherland and Ross) (SNP)
 Rumbles, Mike (North East Scotland) (LD)
 Sarwar, Anas (Glasgow) (Lab)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Elaine (Central Scotland) (Lab)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Stewart, David (Highlands and Islands) (Lab)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Swinney, John (Perthshire North) (SNP)
 Todd, Maree (Highlands and Islands) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Watt, Maureen (Aberdeen South and North Kincardine) (SNP)
 Wells, Annie (Glasgow) (Con)
 Wheelhouse, Paul (South Scotland) (SNP)
 White, Sandra (Glasgow Kelvin) (SNP)
 Whittle, Brian (South Scotland) (Con)
 Wishart, Beatrice (Shetland Islands) (LD)
 Yousaf, Humza (Glasgow Pollok) (SNP)

Against

Finnie, John (Highlands and Islands) (Green)
 Greer, Ross (West Scotland) (Green)
 Harvie, Patrick (Glasgow) (Green)
 Johnstone, Alison (Lothian) (Green)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Wightman, Andy (Lothian) (Green)

The Presiding Officer: The result of the division is: For 106, Against 6, Abstentions 0.

Amendment 63 agreed to.

Amendment 64 moved—[Kate Forbes]—and agreed to.

Amendment 8 moved—[Alexander Stewart]—and agreed to.

After section 18

Amendment 20 moved—[Graham Simpson].

The Presiding Officer: The question is, that amendment 20 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Balfour, Jeremy (Lothian) (Con)
 Ballantyne, Michelle (South Scotland) (Con)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Cameron, Donald (Highlands and Islands) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Chapman, Peter (North East Scotland) (Con)
 Corry, Maurice (West Scotland) (Con)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Golden, Maurice (West Scotland) (Con)
 Greene, Jamie (West Scotland) (Con)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harris, Alison (Central Scotland) (Con)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)

Kerr, Liam (North East Scotland) (Con)
 Lindhurst, Gordon (Lothian) (Con)
 Lockhart, Dean (Mid Scotland and Fife) (Con)
 Mason, Tom (North East Scotland) (Con)
 Mitchell, Margaret (Central Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Wells, Annie (Glasgow) (Con)
 Whittle, Brian (South Scotland) (Con)

Against

Adam, George (Paisley) (SNP)
 Adamson, Clare (Motherwell and Wishaw) (SNP)
 Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Beamish, Claudia (South Scotland) (Lab)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Boyack, Sarah (Lothian) (Lab)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Campbell, Aileen (Clydesdale) (SNP)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Constance, Angela (Almond Valley) (SNP)
 Cunningham, Roseanna (Perthshire South and Kinrossshire) (SNP)
 Denham, Ash (Edinburgh Eastern) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Ewing, Fergus (Inverness and Nairn) (SNP)
 Fabiani, Linda (East Kilbride) (SNP)
 Fee, Mary (West Scotland) (Lab)
 Findlay, Neil (Lothian) (Lab)
 Finnie, John (Highlands and Islands) (Green)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Freeman, Jeane (Carrick, Cumnock and Doon Valley) (SNP)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Gray, Iain (East Lothian) (Lab)
 Greer, Ross (West Scotland) (Green)
 Griffin, Mark (Central Scotland) (Lab)
 Harper, Emma (South Scotland) (SNP)
 Harvie, Patrick (Glasgow) (Green)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Johnstone, Alison (Lothian) (Green)
 Kelly, James (Glasgow) (Lab)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lennon, Monica (Central Scotland) (Lab)
 Lochhead, Richard (Moray) (SNP)
 Lyle, Richard (Uddingston and Bellshill) (SNP)
 MacDonald, Angus (Falkirk East) (SNP)
 MacDonald, Gordon (Edinburgh Pentlands) (SNP)
 Macdonald, Lewis (North East Scotland) (Lab)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Derek (Renfrewshire North and West) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Maguire, Ruth (Cunninghame South) (SNP)
 Marra, Jenny (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)

Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAlpine, Joan (South Scotland) (SNP)
 McDonald, Mark (Aberdeen Donside) (Ind)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Neil, Alex (Airdrie and Shotts) (SNP)
 Paterson, Gil (Clydebank and Milngavie) (SNP)
 Rennie, Willie (North East Fife) (LD)
 Robison, Shona (Dundee City East) (SNP)
 Ross, Gail (Caithness, Sutherland and Ross) (SNP)
 Rumbles, Mike (North East Scotland) (LD)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Smith, Elaine (Central Scotland) (Lab)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
 Stewart, David (Highlands and Islands) (Lab)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Swinney, John (Perthshire North) (SNP)
 Todd, Maree (Highlands and Islands) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Watt, Maureen (Aberdeen South and North Kincardine) (SNP)
 Wheelhouse, Paul (South Scotland) (SNP)
 White, Sandra (Glasgow Kelvin) (SNP)
 Wightman, Andy (Lothian) (Green)
 Wishart, Beatrice (Shetland Islands) (LD)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Presiding Officer: The result of the division is: For 26, Against 85, Abstentions 0.

Amendment 20 disagreed to.

Section 19—Penalties under section 18: appeals and enforcement

Amendment 65 moved—[Kate Forbes]—and agreed to.

Amendment 10 moved—[Alexander Stewart].

The Presiding Officer: The question is, that amendment 10 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Balfour, Jeremy (Lothian) (Con)
 Ballantyne, Michelle (South Scotland) (Con)
 Beamish, Claudia (South Scotland) (Lab)
 Boyack, Sarah (Lothian) (Lab)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Cameron, Donald (Highlands and Islands) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Chapman, Peter (North East Scotland) (Con)
 Corry, Maurice (West Scotland) (Con)
 Fee, Mary (West Scotland) (Lab)
 Findlay, Neil (Lothian) (Lab)
 Finnie, John (Highlands and Islands) (Green)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Golden, Maurice (West Scotland) (Con)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Gray, Iain (East Lothian) (Lab)
 Greene, Jamie (West Scotland) (Con)
 Greer, Ross (West Scotland) (Green)

Griffin, Mark (Central Scotland) (Lab)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harris, Alison (Central Scotland) (Con)
 Harvie, Patrick (Glasgow) (Green)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Johnstone, Alison (Lothian) (Green)
 Kelly, James (Glasgow) (Lab)
 Kerr, Liam (North East Scotland) (Con)
 Lennon, Monica (Central Scotland) (Lab)
 Lindhurst, Gordon (Lothian) (Con)
 Lockhart, Dean (Mid Scotland and Fife) (Con)
 Macdonald, Lewis (North East Scotland) (Lab)
 Marra, Jenny (North East Scotland) (Lab)
 Mason, Tom (North East Scotland) (Con)
 McNeill, Pauline (Glasgow) (Lab)
 Mitchell, Margaret (Central Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Rennie, Willie (North East Fife) (LD)
 Rumbles, Mike (North East Scotland) (LD)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Sarwar, Anas (Glasgow) (Lab)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Elaine (Central Scotland) (Lab)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Smyth, Colin (South Scotland) (Lab)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Stewart, David (Highlands and Islands) (Lab)
 Wells, Annie (Glasgow) (Con)
 Whittle, Brian (South Scotland) (Con)
 Wightman, Andy (Lothian) (Green)
 Wishart, Beatrice (Shetland Islands) (LD)

Against

Adam, George (Paisley) (SNP)
 Adamson, Clare (Motherwell and Wishaw) (SNP)
 Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Campbell, Aileen (Clydesdale) (SNP)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Constance, Angela (Almond Valley) (SNP)
 Cunningham, Roseanna (Perthshire South and Kinross-shire) (SNP)
 Denham, Ash (Edinburgh Eastern) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Ewing, Fergus (Inverness and Nairn) (SNP)
 Fabiani, Linda (East Kilbride) (SNP)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Freeman, Jeane (Carrick, Cumnock and Doon Valley) (SNP)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lochhead, Richard (Moray) (SNP)
 Lyle, Richard (Uddingston and Bellshill) (SNP)
 MacDonald, Angus (Falkirk East) (SNP)
 MacDonald, Gordon (Edinburgh Pentlands) (SNP)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)

Mackay, Derek (Renfrewshire North and West) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Maguire, Ruth (Cunninghame South) (SNP)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAlpine, Joan (South Scotland) (SNP)
 McDonald, Mark (Aberdeen Donside) (Ind)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 Neil, Alex (Airdrie and Shotts) (SNP)
 Paterson, Gil (Clydebank and Milngavie) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Ross, Gail (Caithness, Sutherland and Ross) (SNP)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Todd, Maree (Highlands and Islands) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Watt, Maureen (Aberdeen South and North Kincardine) (SNP)
 Wheelhouse, Paul (South Scotland) (SNP)
 White, Sandra (Glasgow Kelvin) (SNP)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Presiding Officer: The result of the division is: For 52, Against 58, Abstentions 0.

Amendment 10 disagreed to.

Amendment 9 moved—[Alexander Stewart].

The Presiding Officer: The question is, that amendment 9 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Balfour, Jeremy (Lothian) (Con)
 Ballantyne, Michelle (South Scotland) (Con)
 Beamish, Claudia (South Scotland) (Lab)
 Boyack, Sarah (Lothian) (Lab)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Cameron, Donald (Highlands and Islands) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Chapman, Peter (North East Scotland) (Con)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Corry, Maurice (West Scotland) (Con)
 Fee, Mary (West Scotland) (Lab)
 Findlay, Neil (Lothian) (Lab)
 Finnie, John (Highlands and Islands) (Green)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Golden, Maurice (West Scotland) (Con)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Gray, Iain (East Lothian) (Lab)
 Greene, Jamie (West Scotland) (Con)
 Greer, Ross (West Scotland) (Green)
 Griffin, Mark (Central Scotland) (Lab)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harris, Alison (Central Scotland) (Con)
 Harvie, Patrick (Glasgow) (Green)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Johnstone, Alison (Lothian) (Green)
 Kelly, James (Glasgow) (Lab)
 Kerr, Liam (North East Scotland) (Con)

Lindhurst, Gordon (Lothian) (Con)
 Lockhart, Dean (Mid Scotland and Fife) (Con)
 Macdonald, Lewis (North East Scotland) (Lab)
 Marra, Jenny (North East Scotland) (Lab)
 Mason, Tom (North East Scotland) (Con)
 McNeill, Pauline (Glasgow) (Lab)
 Mitchell, Margaret (Central Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Rennie, Willie (North East Fife) (LD)
 Rumbles, Mike (North East Scotland) (LD)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Sarwar, Anas (Glasgow) (Lab)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Elaine (Central Scotland) (Lab)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Smyth, Colin (South Scotland) (Lab)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Stewart, David (Highlands and Islands) (Lab)
 Wells, Annie (Glasgow) (Con)
 Whittle, Brian (South Scotland) (Con)
 Wightman, Andy (Lothian) (Green)
 Wishart, Beatrice (Shetland Islands) (LD)

Against

Adam, George (Paisley) (SNP)
 Adamson, Clare (Motherwell and Wishaw) (SNP)
 Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Campbell, Aileen (Clydesdale) (SNP)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Constance, Angela (Almond Valley) (SNP)
 Cunningham, Roseanna (Perthshire South and Kinross-shire) (SNP)
 Denham, Ash (Edinburgh Eastern) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Ewing, Fergus (Inverness and Nairn) (SNP)
 Fabiani, Linda (East Kilbride) (SNP)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Freeman, Jeane (Carrick, Cumnock and Doon Valley) (SNP)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
 Harper, Emma (South Scotland) (SNP)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lochhead, Richard (Moray) (SNP)
 Lyle, Richard (Uddingston and Bellshill) (SNP)
 MacDonald, Angus (Falkirk East) (SNP)
 MacDonald, Gordon (Edinburgh Pentlands) (SNP)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Derek (Renfrewshire North and West) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Maguire, Ruth (Cunninghame South) (SNP)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAlpine, Joan (South Scotland) (SNP)
 McDonald, Mark (Aberdeen Donside) (Ind)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse)

(SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 Neil, Alex (Airdrie and Shotts) (SNP)
 Paterson, Gil (Clydebank and Milngavie) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Ross, Gail (Caithness, Sutherland and Ross) (SNP)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Swinney, John (Perthshire North) (SNP)
 Todd, Maree (Highlands and Islands) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Watt, Maureen (Aberdeen South and North Kincardine) (SNP)
 Wheelhouse, Paul (South Scotland) (SNP)
 White, Sandra (Glasgow Kelvin) (SNP)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Presiding Officer: The result of the division is: For 52, Against 59, Abstentions 0.

Amendment 9 disagreed to.

Amendment 66 moved—[Alexander Stewart]—and agreed to.

Section 20—Civil penalties for failure to comply with local authority information notices and for failure to notify changes in circumstances

Amendment 11 moved—[Alexander Stewart]—and agreed to.

Section 21—Penalties under section 20: appeals and enforcement

Amendment 13 moved—[Alexander Stewart].

The Presiding Officer: The question is, that amendment 13 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Balfour, Jeremy (Lothian) (Con)
 Ballantyne, Michelle (South Scotland) (Con)
 Beamish, Claudia (South Scotland) (Lab)
 Boyack, Sarah (Lothian) (Lab)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Cameron, Donald (Highlands and Islands) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Chapman, Peter (North East Scotland) (Con)
 Corry, Maurice (West Scotland) (Con)
 Fee, Mary (West Scotland) (Lab)
 Findlay, Neil (Lothian) (Lab)
 Finnie, John (Highlands and Islands) (Green)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Golden, Maurice (West Scotland) (Con)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Gray, Iain (East Lothian) (Lab)
 Greene, Jamie (West Scotland) (Con)
 Greer, Ross (West Scotland) (Green)
 Griffin, Mark (Central Scotland) (Lab)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harris, Alison (Central Scotland) (Con)
 Harvie, Patrick (Glasgow) (Green)
 Johnson, Daniel (Edinburgh Southern) (Lab)

Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Johnstone, Alison (Lothian) (Green)
 Kelly, James (Glasgow) (Lab)
 Kerr, Liam (North East Scotland) (Con)
 Lennon, Monica (Central Scotland) (Lab)
 Lindhurst, Gordon (Lothian) (Con)
 Lockhart, Dean (Mid Scotland and Fife) (Con)
 Macdonald, Lewis (North East Scotland) (Lab)
 Marra, Jenny (North East Scotland) (Lab)
 Mason, Tom (North East Scotland) (Con)
 McNeill, Pauline (Glasgow) (Lab)
 Mitchell, Margaret (Central Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Rennie, Willie (North East Fife) (LD)
 Rumbles, Mike (North East Scotland) (LD)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Sarwar, Anas (Glasgow) (Lab)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Elaine (Central Scotland) (Lab)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Smyth, Colin (South Scotland) (Lab)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Stewart, David (Highlands and Islands) (Lab)
 Wells, Annie (Glasgow) (Con)
 Whittle, Brian (South Scotland) (Con)
 Wightman, Andy (Lothian) (Green)
 Wishart, Beatrice (Shetland Islands) (LD)

Against

Adam, George (Paisley) (SNP)
 Adamson, Clare (Motherwell and Wishaw) (SNP)
 Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Campbell, Aileen (Clydesdale) (SNP)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Constance, Angela (Almond Valley) (SNP)
 Cunningham, Roseanna (Perthshire South and Kinrossshire) (SNP)
 Denham, Ash (Edinburgh Eastern) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Ewing, Fergus (Inverness and Nairn) (SNP)
 Fabiani, Linda (East Kilbride) (SNP)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Freeman, Jeane (Carrick, Cumnock and Doon Valley) (SNP)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
 Harper, Emma (South Scotland) (SNP)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lochhead, Richard (Moray) (SNP)
 Lyle, Richard (Uddingston and Bellshill) (SNP)
 MacDonald, Angus (Falkirk East) (SNP)
 MacDonald, Gordon (Edinburgh Pentlands) (SNP)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Derek (Renfrewshire North and West) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Maguire, Ruth (Cunninghame South) (SNP)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)

Matheson, Michael (Falkirk West) (SNP)
 McAlpine, Joan (South Scotland) (SNP)
 McDonald, Mark (Aberdeen Donside) (Ind)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 Neil, Alex (Airdrie and Shotts) (SNP)
 Paterson, Gil (Clydebank and Milngavie) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Ross, Gail (Caithness, Sutherland and Ross) (SNP)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Swinney, John (Perthshire North) (SNP)
 Todd, Maree (Highlands and Islands) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Watt, Maureen (Aberdeen South and North Kincardine) (SNP)
 Wheelhouse, Paul (South Scotland) (SNP)
 White, Sandra (Glasgow Kelvin) (SNP)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Presiding Officer: The result of the division is: For 52, Against 59, Abstentions 0.

Amendment 13 disagreed to.

Amendment 12 moved—[Alexander Stewart].

The Presiding Officer: The question is, that amendment 12 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Balfour, Jeremy (Lothian) (Con)
 Ballantyne, Michelle (South Scotland) (Con)
 Beamish, Claudia (South Scotland) (Lab)
 Boyack, Sarah (Lothian) (Lab)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Cameron, Donald (Highlands and Islands) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Chapman, Peter (North East Scotland) (Con)
 Corry, Maurice (West Scotland) (Con)
 Fee, Mary (West Scotland) (Lab)
 Findlay, Neil (Lothian) (Lab)
 Finnie, John (Highlands and Islands) (Green)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Golden, Maurice (West Scotland) (Con)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Gray, Iain (East Lothian) (Lab)
 Greene, Jamie (West Scotland) (Con)
 Greer, Ross (West Scotland) (Green)
 Griffin, Mark (Central Scotland) (Lab)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harris, Alison (Central Scotland) (Con)
 Harvie, Patrick (Glasgow) (Green)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Johnstone, Alison (Lothian) (Green)
 Kelly, James (Glasgow) (Lab)
 Kerr, Liam (North East Scotland) (Con)
 Lennon, Monica (Central Scotland) (Lab)
 Lindhurst, Gordon (Lothian) (Con)
 Lockhart, Dean (Mid Scotland and Fife) (Con)
 Macdonald, Lewis (North East Scotland) (Lab)
 Marra, Jenny (North East Scotland) (Lab)
 Mason, Tom (North East Scotland) (Con)

McNeill, Pauline (Glasgow) (Lab)
 Mitchell, Margaret (Central Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Rennie, Willie (North East Fife) (LD)
 Rumbles, Mike (North East Scotland) (LD)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Sarwar, Anas (Glasgow) (Lab)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Elaine (Central Scotland) (Lab)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Smyth, Colin (South Scotland) (Lab)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Stewart, David (Highlands and Islands) (Lab)
 Wells, Annie (Glasgow) (Con)
 Whittle, Brian (South Scotland) (Con)
 Wightman, Andy (Lothian) (Green)
 Wishart, Beatrice (Shetland Islands) (LD)

Against

Adam, George (Paisley) (SNP)
 Adamson, Clare (Motherwell and Wishaw) (SNP)
 Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Campbell, Aileen (Clydesdale) (SNP)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Constance, Angela (Almond Valley) (SNP)
 Cunningham, Roseanna (Perthshire South and Kinrossshire) (SNP)
 Denham, Ash (Edinburgh Eastern) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Ewing, Fergus (Inverness and Nairn) (SNP)
 Fabiani, Linda (East Kilbride) (SNP)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Freeman, Jeane (Carrick, Cumnock and Doon Valley) (SNP)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
 Harper, Emma (South Scotland) (SNP)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lochhead, Richard (Moray) (SNP)
 Lyle, Richard (Uddingston and Bellshill) (SNP)
 MacDonald, Angus (Falkirk East) (SNP)
 MacDonald, Gordon (Edinburgh Pentlands) (SNP)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Derek (Renfrewshire North and West) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Maguire, Ruth (Cunninghame South) (SNP)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAlpine, Joan (South Scotland) (SNP)
 McDonald, Mark (Aberdeen Donside) (Ind)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 Neil, Alex (Airdrie and Shotts) (SNP)
 Paterson, Gil (Clydebank and Milngavie) (SNP)
 Robison, Shona (Dundee City East) (SNP)

Ross, Gail (Caithness, Sutherland and Ross) (SNP)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Swinney, John (Perthshire North) (SNP)
 Todd, Maree (Highlands and Islands) (SNP)
 Watt, Maureen (Aberdeen South and North Kincardine) (SNP)
 Wheelhouse, Paul (South Scotland) (SNP)
 White, Sandra (Glasgow Kelvin) (SNP)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Presiding Officer: The result of the division is: For 52, Against 58, Abstentions 0.

Amendment 12 disagreed to.

Amendment 67 moved—[Alexander Stewart]—and agreed to.

Section 21A—Penalties under section 20: enforcement

Amendment 14 moved—[Alexander Stewart].

The Presiding Officer: The question is, that amendment 14 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Balfour, Jeremy (Lothian) (Con)
 Ballantyne, Michelle (South Scotland) (Con)
 Beamish, Claudia (South Scotland) (Lab)
 Boyack, Sarah (Lothian) (Lab)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Cameron, Donald (Highlands and Islands) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Chapman, Peter (North East Scotland) (Con)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Corry, Maurice (West Scotland) (Con)
 Fee, Mary (West Scotland) (Lab)
 Findlay, Neil (Lothian) (Lab)
 Finnie, John (Highlands and Islands) (Green)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Golden, Maurice (West Scotland) (Con)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Gray, Iain (East Lothian) (Lab)
 Greene, Jamie (West Scotland) (Con)
 Greer, Ross (West Scotland) (Green)
 Griffin, Mark (Central Scotland) (Lab)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harris, Alison (Central Scotland) (Con)
 Harvie, Patrick (Glasgow) (Green)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Johnstone, Alison (Lothian) (Green)
 Kelly, James (Glasgow) (Lab)
 Kerr, Liam (North East Scotland) (Con)
 Lennon, Monica (Central Scotland) (Lab)
 Lindhurst, Gordon (Lothian) (Con)
 Lockhart, Dean (Mid Scotland and Fife) (Con)
 Macdonald, Lewis (North East Scotland) (Lab)
 Marra, Jenny (North East Scotland) (Lab)
 Mason, Tom (North East Scotland) (Con)
 McNeill, Pauline (Glasgow) (Lab)
 Mitchell, Margaret (Central Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)

Rennie, Willie (North East Fife) (LD)
 Rumbles, Mike (North East Scotland) (LD)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Sarwar, Anas (Glasgow) (Lab)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Elaine (Central Scotland) (Lab)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Smyth, Colin (South Scotland) (Lab)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Stewart, David (Highlands and Islands) (Lab)
 Wells, Annie (Glasgow) (Con)
 Whittle, Brian (South Scotland) (Con)
 Wightman, Andy (Lothian) (Green)
 Wishart, Beatrice (Shetland Islands) (LD)

Against

Adam, George (Paisley) (SNP)
 Adamson, Clare (Motherwell and Wishaw) (SNP)
 Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Campbell, Aileen (Clydesdale) (SNP)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Constance, Angela (Almond Valley) (SNP)
 Cunningham, Roseanna (Perthshire South and Kinross-shire) (SNP)
 Denham, Ash (Edinburgh Eastern) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Ewing, Fergus (Inverness and Nairn) (SNP)
 Fabiani, Linda (East Kilbride) (SNP)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Freeman, Jeane (Carrick, Cumnock and Doon Valley) (SNP)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
 Harper, Emma (South Scotland) (SNP)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lochhead, Richard (Moray) (SNP)
 Lyle, Richard (Uddingston and Bellshill) (SNP)
 MacDonald, Angus (Falkirk East) (SNP)
 MacDonald, Gordon (Edinburgh Pentlands) (SNP)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Derek (Renfrewshire North and West) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Maguire, Ruth (Cunninghame South) (SNP)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAlpine, Joan (South Scotland) (SNP)
 McDonald, Mark (Aberdeen Donside) (Ind)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 Neil, Alex (Airdrie and Shotts) (SNP)
 Paterson, Gil (Clydebank and Milngavie) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Ross, Gail (Caithness, Sutherland and Ross) (SNP)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
 Stewart, Kevin (Aberdeen Central) (SNP)

Swinney, John (Perthshire North) (SNP)
 Todd, Maree (Highlands and Islands) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Watt, Maureen (Aberdeen South and North Kincardine) (SNP)
 Wheelhouse, Paul (South Scotland) (SNP)
 White, Sandra (Glasgow Kelvin) (SNP)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Presiding Officer: The result of the division is: For 53, Against 59, Abstentions 0.

Amendment 14 disagreed to.

Section 30—Commencement

Amendments 21, 28 and 68 not moved.

Amendment 15 moved—[Graham Simpson].

The Presiding Officer: The question is, that amendment 15 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Balfour, Jeremy (Lothian) (Con)
 Ballantyne, Michelle (South Scotland) (Con)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Cameron, Donald (Highlands and Islands) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Chapman, Peter (North East Scotland) (Con)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Corry, Maurice (West Scotland) (Con)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Golden, Maurice (West Scotland) (Con)
 Greene, Jamie (West Scotland) (Con)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harris, Alison (Central Scotland) (Con)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Kerr, Liam (North East Scotland) (Con)
 Lindhurst, Gordon (Lothian) (Con)
 Lockhart, Dean (Mid Scotland and Fife) (Con)
 Mason, Tom (North East Scotland) (Con)
 Mitchell, Margaret (Central Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Rennie, Willie (North East Fife) (LD)
 Rumbles, Mike (North East Scotland) (LD)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Wells, Annie (Glasgow) (Con)
 Whittle, Brian (South Scotland) (Con)
 Wishart, Beatrice (Shetland Islands) (LD)

Against

Adam, George (Paisley) (SNP)
 Adamson, Clare (Motherwell and Wishaw) (SNP)
 Allan, Dr Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Beamish, Claudia (South Scotland) (Lab)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Boyack, Sarah (Lothian) (Lab)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Campbell, Aileen (Clydesdale) (SNP)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Constance, Angela (Almond Valley) (SNP)
 Cunningham, Roseanna (Perthshire South and Kinross-

shire) (SNP)
 Denham, Ash (Edinburgh Eastern) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Ewing, Fergus (Inverness and Nairn) (SNP)
 Fabiani, Linda (East Kilbride) (SNP)
 Fee, Mary (West Scotland) (Lab)
 Findlay, Neil (Lothian) (Lab)
 Finnie, John (Highlands and Islands) (Green)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Freeman, Jeane (Carrick, Cumnock and Doon Valley) (SNP)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Gray, Iain (East Lothian) (Lab)
 Greer, Ross (West Scotland) (Green)
 Griffin, Mark (Central Scotland) (Lab)
 Harper, Emma (South Scotland) (SNP)
 Harvie, Patrick (Glasgow) (Green)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Johnstone, Alison (Lothian) (Green)
 Kelly, James (Glasgow) (Lab)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lennon, Monica (Central Scotland) (Lab)
 Lochhead, Richard (Moray) (SNP)
 Lyle, Richard (Uddingston and Bellshill) (SNP)
 MacDonald, Angus (Falkirk East) (SNP)
 MacDonald, Gordon (Edinburgh Pentlands) (SNP)
 Macdonald, Lewis (North East Scotland) (Lab)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Derek (Renfrewshire North and West) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Maguire, Ruth (Cunninghame South) (SNP)
 Marra, Jenny (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAlpine, Joan (South Scotland) (SNP)
 McDonald, Mark (Aberdeen Donside) (Ind)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Neil, Alex (Airdrie and Shotts) (SNP)
 Paterson, Gil (Clydebank and Milngavie) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Ross, Gail (Caithness, Sutherland and Ross) (SNP)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Sarwar, Anas (Glasgow) (Lab)
 Smith, Elaine (Central Scotland) (Lab)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Stewart (Banffshire and Buchan Coast) (SNP)
 Stewart, David (Highlands and Islands) (Lab)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Swinney, John (Perthshire North) (SNP)
 Todd, Maree (Highlands and Islands) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Watt, Maureen (Aberdeen South and North Kincardine) (SNP)
 Wheelhouse, Paul (South Scotland) (SNP)

White, Sandra (Glasgow Kelvin) (SNP)
Wightman, Andy (Lothian) (Green)
Yousaf, Humza (Glasgow Pollok) (SNP)

The Presiding Officer: The result of the division is: For 30, Against 82, Abstentions 0.

Amendment 15 disagreed to.

Amendments 69, 70, 29, 71 and 72 not moved.

The Presiding Officer: That ends consideration of amendments.

At this point in proceedings, I am required under standing orders to decide whether, in my view, any provision of the bill relates to a protected subject matter; that is, whether it amends or modifies the electoral system or franchise for Scottish parliamentary elections. In my view, the bill does no such thing, and therefore it does not require a supermajority at stage 3. I remind members that the stage 3 debate on the bill will take place tomorrow afternoon at half past 5.

Decision Time

17:30

The Presiding Officer: There are no questions to be taken at decision time as a result of today's business, so I now close this meeting.

Meeting closed at 17:30.

This is the final edition of the *Official Report* for this meeting. It is part of the Scottish Parliament *Official Report* archive and has been sent for legal deposit.

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