



FINANCE COMMITTEE

MINUTES

5th Meeting, 2015 (Session 4)

Wednesday 4 February 2015

Present:

Richard Baker
Kenneth Gibson (Convener)
Mark McDonald

Malcolm Chisholm
John Mason (Deputy Convener)
Jean Urquhart

Apologies were received from Gavin Brown.

The meeting opened at 9.30 am.

1. **Decision on taking business in private:** The Committee agreed to take item 9 in private.
2. **Subordinate legislation:** The Committee took evidence on the Land and Buildings Transaction Tax (Addition and Modification of Reliefs) (Scotland) Order 2014 from—

John Swinney, Cabinet Secretary for Finance, Constitution and Economy, David Kerrouchi, Policy Adviser, Neil Ferguson, Land and Buildings Transaction Tax Bill Team Leader, and John St Clair, Senior Principal Legal Officer, Scottish Government.

3. **Subordinate legislation:** John Swinney Cabinet Secretary for Finance, Economy and Constitution moved—S4M-12186—That the Finance Committee recommends that the Land and Buildings Transaction Tax (Addition and Modification of Reliefs) (Scotland) Order 2014 [draft] be approved.

The motion was agreed to.

4. **Subordinate legislation:** The Committee took evidence on the Land and Buildings Transaction Tax (Administration) (Scotland) Regulations 2014 (SSI 2014/375), the Land and Buildings Transaction Tax (Ancillary Provision) (Scotland) Order 2014 (SSI 2014/376), the Land and Buildings Transaction Tax

(Transitional Provisions) (Scotland) Order 2014 (SSI 2014/377), and the Scottish Landfill Tax (Administration) Regulations 2015 (SSI 2015/3) from—

John Swinney, Cabinet Secretary for Finance, Constitution and Economy, David Kerrouchi, Policy Adviser, Neil Ferguson, Land and Buildings Transaction Tax Bill Team Leader, and John St Clair, Senior Principal Legal Officer, Scottish Government.

5. **Subordinate legislation:** The Committee considered the following negative instruments—

the Land and Buildings Transaction Tax (Administration) (Scotland) Regulations 2014 (SSI 2014/375), the Land and Buildings Transaction Tax (Ancillary Provision) (Scotland) Order 2014 (SSI 2014/376), the Land and Buildings Transaction Tax (Transitional Provisions) (Scotland) Order 2014 (SSI 2014/377), and the Scottish Landfill Tax (Administration) Regulations 2015 (SSI 2015/3).

6. **Community Charge Debt (Scotland) Bill:** The Committee considered the Bill at Stage 2.

The following provisions were agreed to without amendment: Sections 1, 2, 3 and 4 and the long title.

7. **British Sign Language (Scotland) Bill:** The Committee took evidence on the Financial Memorandum from—

Mark Griffin, MSP, and Joanna Hardy, Senior Assistant Clerk, Non-Government Bills Unit, Scottish Parliament.

8. **Air Weapons and Licensing (Scotland) Bill:** The Committee took evidence on the Financial Memorandum from—

Quentin Fisher, Bill Team Leader, Ewan Bruce, Finance Business Partner, Keith Main, Policy Manager, Walter Drummond-Murray, Policy Manager, and Peter Reid, Policy Manager, Scottish Government.

9. **Work programme:** The Committee considered its work programme.

The meeting closed at 11.33 am.

James Johnston
Clerk to the Finance Committee
Room T3.60
The Scottish Parliament
Edinburgh
Tel: 0131 348 5215
Email: james.johnston@scottish.parliament.uk