



The Scottish Parliament
Pàrlamaid na h-Alba

FINANCE COMMITTEE

MINUTES

29th Meeting, 2015 (Session 4)

Wednesday 18 November 2015

Present:

Jackie Baillie
Gavin Brown
John Mason (Deputy Convener)
Jean Urquhart

Richard Baker
Kenneth Gibson (Convener)
Mark McDonald

The meeting opened at 9.30 am.

1. **Decision on taking business in private:** The Committee agreed to take items 5 and 6 in private.
2. **Scottish Fiscal Commission Bill:** Members reported back on a recent fact-finding visit to Dublin.
3. **Scottish Fiscal Commission Bill:** The Committee took evidence on the Bill at Stage 1 from—

Charlotte Barbour, Head of Taxation, The Institute of Chartered Accountants of Scotland;

John Cullinane, Tax Policy Director, The Chartered Institute of Taxation;

Alan Bermingham, Policy and Technical Manager, Chartered Institute of Public Finance and Accountancy;

and then from—

Professor Jeremy Peat, Fellow, Royal Society of Edinburgh;

Dr Angus Armstrong, Director of Macroeconomic Research, National Institute of Economic and Social Research;

Chris Stewart, Chairman, Scottish Property Federation;

Professor Peter McGregor, University of Strathclyde.

4. **Revenue Scotland:** The Committee took evidence from—

Dr. Keith Nicholson, Chairman, Eleanor Emberson, Chief Executive, and Robert Buchan, Senior Principal Tax Specialist, Revenue Scotland.

5. **Lobbying (Scotland) Bill (in private):** The Committee agreed a draft letter on the Financial Memorandum to the Standards, Procedures and Public Appointments Committee.

6. **Work programme (in private):** The Committee agreed its work programme.

The meeting closed at 12.39 pm.

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