



The Scottish Parliament  
Pàrlamaid na h-Alba

Published 27 February 2020  
SP Paper 689  
2nd Report (Session 5)

## **Finance and Constitution Committee Comataidh Ionmhais is Bun-reachd**

# **Subordinate Legislation: Land and Buildings Transaction Tax**



**Published in Scotland by the Scottish Parliamentary Corporate Body.**

---

All documents are available on the Scottish Parliament website at:  
<http://www.parliament.scot/abouttheparliament/91279.aspx>

For information on the Scottish Parliament contact Public Information on:  
Telephone: 0131 348 5000  
Textphone: 0800 092 7100  
Email: [sp.info@parliament.scot](mailto:sp.info@parliament.scot)

# Contents

<b>Introduction</b>	<b>1</b>
<b>Revenue Scotland and Tax Powers Act 2014 Amendment Regulations 2020 [draft]</b>	<b>2</b>
<b>Land and Buildings Transaction Tax (Tax Rates and Tax Bands) (Scotland) Amendment Order 2020 (SSI 2020/24)</b>	<b>3</b>

# Finance and Constitution Committee

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

(a) any report or other document laid before the Parliament by members of the Scottish Government containing proposals for, or budgets of, public revenue or expenditure or proposals for the making of a Scottish rate resolution, taking into account any report or recommendations concerning such documents made to them by any other committee with power to consider such documents or any part of them;

(b) any report made by a committee setting out proposals concerning public revenue or expenditure;

(c) Budget Bills; and

(d) any other matter relating to or affecting the revenue or expenditure of the Scottish Administration or other monies payable into or expenditure payable out of the Scottish Consolidated Fund.

(e) Constitutional matters falling within the responsibility of the Cabinet Secretary for the Constitution, Europe and External Affairs.



<http://www.parliament.scot/parliamentarybusiness/CurrentCommittees/Finance-Constitution-Committee.aspx>



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



0131 348 5215

# Committee Membership



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



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



**George Adam**  
Scottish National Party



**Tom Arthur**  
Scottish National Party



**Neil Bibby**  
Scottish Labour



**Alexander Burnett**  
Scottish Conservative  
and Unionist Party



**Donald Cameron**  
Scottish Conservative  
and Unionist Party



**Angela Constance**  
Scottish National Party



**Patrick Harvie**  
Scottish Green Party



**John Mason**  
Scottish National Party



**Alex Rowley**  
Scottish Labour

# Introduction

1. At its meeting on 26 February, the Committee took evidence from Ben Macpherson, Minister for Public Finance and Migration, on the-
  - [Revenue Scotland and Tax Powers Act 2014 Amendment Regulations 2020 \[draft\]](#); and the
  - [Land and Buildings Transaction Tax \(Tax Rates and Tax Bands\) \(Scotland\) Amendment Order 2020 \(SSI 2020/24\)](#).
2. The Official Report of the Committee's evidence session is available on the [Committee's website](#).
3. The Delegated Powers and Law Reform Committee considered both statutory instruments on 4 and 18 February respectively and had no issues to report.

# Revenue Scotland and Tax Powers Act 2014 Amendment Regulations 2020 [draft]

4. Following evidence, Ben Macpherson, Minister for Public Finance and Migration moved motion S5M-20744—That the Finance and Constitution Committee recommends that the Revenue Scotland and Tax Powers Act 2014 Amendment Regulations 2020 (draft) be approved.

5. The Finance and Constitution Committee agreed motion S5M-20744.

# Land and Buildings Transaction Tax (Tax Rates and Tax Bands) (Scotland) Amendment Order 2020 (SSI 2020/24)

6. Following evidence, Ben Macpherson, Minister for Public Finance and Migration moved motion S5M-20926— That the Finance and Constitution Committee recommends that the Land and Buildings Transaction Tax (Tax Rates and Tax Bands) (Scotland) Amendment Order 2020 (SSI 2020/24) be approved.
7. The Finance and Constitution Committee agreed motion S5M-20926.



