



OFFICIAL REPORT
AITHISG OIFIGEIL

Meeting of the Parliament

Tuesday 28 May 2024

Session 6



The Scottish Parliament
Pàrlamaid na h-Alba

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Tuesday 28 May 2024

CONTENTS

	Col.
TIME FOR REFLECTION	1
BUSINESS MOTIONS	3
<i>Motions moved—[Jamie Hepburn]—and agreed to.</i>	
<i>Amendment moved—[Liam Kerr]—and disagreed to.</i>	
Liam Kerr (North East Scotland) (Con)	4
The Minister for Parliamentary Business (Jamie Hepburn)	5
TOPICAL QUESTION TIME	12
New Build Heat Standard	12
Flooding Resilience (Edinburgh)	16
BUSINESS MOTION	20
<i>Motion moved—[Martin Whitfield]—and agreed to.</i>	
VISITOR LEVY (SCOTLAND) BILL: STAGE 3	21
VISITOR LEVY (SCOTLAND) BILL	94
<i>Motion moved—[Tom Arthur].</i>	
The Minister for Employment and Investment (Tom Arthur)	94
Miles Briggs (Lothian) (Con)	97
Mark Griffin (Central Scotland) (Lab)	101
Ariane Burgess (Highlands and Islands) (Green)	102
Liam McArthur (Orkney Islands) (LD)	104
Willie Coffey (Kilmarnock and Irvine Valley) (SNP)	106
Pam Gosal (West Scotland) (Con)	107
Daniel Johnson (Edinburgh Southern) (Lab)	109
Ross Greer (West Scotland) (Green)	110
Michael Marra (North East Scotland) (Lab)	112
Murdo Fraser (Mid Scotland and Fife) (Con)	114
Tom Arthur	116
MOTION WITHOUT NOTICE	119
<i>Motion moved—[Jamie Hepburn]—and agreed to.</i>	
DECISION TIME	120

Scottish Parliament

Tuesday 28 May 2024

[The Presiding Officer opened the meeting at 14:00]

Time for Reflection

The Presiding Officer (Alison Johnstone): Good afternoon. The first item of business is time for reflection. Our time for reflection leader today is Mark Bitel, co-clerk of the Central Edinburgh Quaker meeting.

Mark Bitel (Central Edinburgh Quaker Meeting): Thank you, Presiding Officer, members of the Parliament and members of the public.

A while back, a young person whom I have been supporting to resettle back into the community asked me whether I could help him with a new tenancy agreement that he was seeking. He wanted my help as he had a dispute with his previous landlord. He asked me whether he could use my name as a referee—as a former landlord. Of course I wanted to help him, but he was asking me to say something that was not true. I explained that I would do all that I could to help him, but that I could not make a false statement, as that would conflict with my integrity. He became upset and could not understand what difference to my life that little untruth would make. However, to have told it would have diminished my spirit.

Wikipedia states:

“Integrity is the quality of being honest and showing a consistent and uncompromising adherence to strong moral and ethical principles and values.”

Integrity in all things is one of the five fundamental Quaker testimonies, which have been at the heart of the Quaker movement for almost 400 years. Our world is increasingly being undermined by falling standards in honesty and integrity in many spheres of life, including fake news, which is multiplied many times by social media and is undermining trust in our public institutions.

All of that is set against the backdrop of the climate emergency and increasing inequality and polarisation. Many of those in power seem to act with impunity, disregarding evidence and scientific findings. In response, the Quaker truth and integrity group was set up as a national Quaker body in Britain, in 2022, to address a deeply felt concern about the state of truth and integrity in public life. We seek kinder ground: the ground of tolerance, respect and mutual co-operation.

The Quaker “Advices and Queries” asks us:

“If pressure is brought upon you to lower your standard of integrity, are you prepared to resist it? ... Do not let the desire to be sociable, or the fear of seeming peculiar, determine your decisions.”

We are often faced with situations in which we are asked to discern the path of integrity. May wisdom guide our paths.

Business Motions

14:04

The Presiding Officer (Alison Johnstone):

The next item of business is consideration of business motion S6M-13384, in the name of Jamie Hepburn, on behalf of the Parliamentary Bureau, on a timetable for consideration of the Post Office (Horizon System) Offences (Scotland) Bill.

Motion moved,

That the Parliament agrees to consider the Post Office (Horizon System) Offences (Scotland) Bill as follows—

Stage 3 on Thursday 30 May 2024.—[*Jamie Hepburn*]

Motion agreed to.

The Presiding Officer: The next item of business is consideration of business motion S6M-13389, in the name of Jamie Hepburn, on behalf of the Parliamentary Bureau, on changes to the business programme. Any member who wishes to speak to the motion should press their request-to-speak button now.

Motion moved,

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

(a) Wednesday 29 May 2024—

after

2.00 pm Portfolio Questions:
Rural Affairs, Land Reform and Islands;
NHS Recovery, Health and Social Care

insert

followed by Standards, Procedures and Public
Appointments Committee Debate:
Standards, Procedures and Public
Appointments Committee's 1st Report,
2024 (Session 6)

delete

5.10 pm Decision Time

and insert

5.40 pm Decision Time

(b) Thursday 30 May 2024—

delete

2.30 pm Parliamentary Bureau Motions

2.30 pm Portfolio Questions:
Social Justice

followed by Scottish Government Debate: A Vision
for Health and Social Care in Scotland

and insert

2.00 pm Parliamentary Bureau Motions

2.00 pm Portfolio Questions:
Social Justice

followed by Ministerial Statement: Industrial
Relations in the Further Education
Sector

followed by Stage 3 Proceedings: Post Office
(Horizon System) Offences (Scotland)
Bill

delete

5.00 pm Decision Time

and insert

4.30 pm Decision Time

followed by Members' Business.—[*Jamie Hepburn*]

The Presiding Officer: I call Liam Kerr to speak to and move amendment S6M-13389.1. You have up to five minutes.

14:05

Liam Kerr (North East Scotland) (Con): I rise to request that, after the early finish this week, on Thursday 30 May, a statement from the Cabinet Secretary for Transport regarding the imposition of a low-emission zone in Aberdeen from 1 June be inserted. I requested such a statement at the Parliamentary Bureau, but it was refused. I lodged a request for a topical question this afternoon, but I was not selected. I lodged a request for a question on the matter at First Minister's questions on Thursday, but I was not selected.

The amendment is very much the last resort and, indeed, the last opportunity—hence, my request to Parliament today. The issue must be aired, because from this Saturday, a large area of central Aberdeen will be designated as a low-emission zone and non-compliant vehicles entering that area will be subject to a financial penalty.

Many people have argued that the extent and design of the scheme, and the area that it covers, must be rethought, and many suggest that it will discriminate against the likes of people of lesser means, the disabled and the unemployed. Many people suggest that, in the context of bus gates that were introduced in August 2023 having reportedly reduced city-centre footfall by around 0.5 million, businesses and the already struggling Union Street will be further hammered.

Perhaps most crucial, however, is that many people suggest that the data on which Aberdeen City Council based its decisions is years out of date. It fails to recognise that Aberdeen's air quality has been below strict European standards for years, and it fails to account for the effects of far greater emitters that will not be ameliorated or impacted at all by the LEZ.

The reason why we need a statement on the matter is that Aberdeen City Council's co-leader suggested that the Aberdeen LEZ is a direct

imposition by the Scottish National Party Government and cannot be changed now. Last week, I was called to ask a supplementary question to another member’s portfolio question, and the transport secretary offered a different view. She said that

“flexibilities can be”

made

“depending on individual circumstances”,

and that

“it will be up to council leaders in”

those particular

“areas to decide for themselves what makes sense for their cities.”—[Official Report, 23 May 2024; c 48-49.]

That seems to be, to any observer, like a clear and unequivocal contradiction of the council’s position by the cabinet secretary.

Given the significance of the issue not only to Aberdeen but to many other cities in Scotland, it is imperative that the council be helped to understand that it does have flexibility and can rethink, if the data on emissions and necessity has changed. A statement from the cabinet secretary could clarify where the misunderstandings lie, what data should be used, what variation might be appropriate under the legislation and what the Government’s expectations of the council are in considering the likes of disabled people.

With an early finish on Thursday, MSPs will be in Parliament anyway and will no doubt be eager to hear that statement. Let me be clear: it must happen this week, before the imposition of the LEZ this Saturday.

I therefore ask Parliament to agree to the insertion of a statement on the Aberdeen LEZ by the transport secretary on Thursday at 4.30.

I move amendment S6M-13389.1, to leave out from third “delete” to end and insert:

“followed by Ministerial Statement: LEZ Implementation

after

5.00 pm Decision Time

insert

followed by Members’ Business”.

The Presiding Officer: I call Jamie Hepburn to respond on behalf of the Parliamentary Bureau. You have up to five minutes.

14:09

The Minister for Parliamentary Business (Jamie Hepburn): I thank Mr Kerr for lodging his amendment. The matter was discussed at the bureau this morning, where there was no

agreement to a statement—indeed, it was not particularly pushed for at the bureau.

I indicated at the bureau that I am receptive to the request for a statement; I have no significant concerns per se about there being a statement. However, despite Mr Kerr’s closing remarks, I am unconvinced of and unclear about the urgency or necessity for the statement being made this week.

Liam Kerr: Surely the minister must concede that, given that the zone will be imposed from Saturday, we have to hear the statement now, before the measures come in. Given that we will have an early finish, I presume that the minister will be comfortable with the statement happening this week.

Jamie Hepburn: I return to the point about the scheduling of business. Even Liam Kerr would accept that a statement this week will not change the fact of the coming of the LEZ. There will still be plenty of opportunity—indeed, there has been plenty of opportunity—for members to raise issues around low-emission zones. As he will know, or should know, the commitment to introducing low-emission zones stemmed from a 2017 programme for government commitment. That was seven years ago: there have been seven years in which to raise questions about such matters. The preparations for low-emission zones are very well advanced and have been going on for a number of years through national and local consultations and extensive national awareness-raising advertising campaigns.

Questions, such as on our support for small businesses and the impacts of the low-emission zone, have already been answered, and various questions have been put to ministers in the Parliament. The Scottish Government is providing £5 million for reopening of the low-emission zone support fund for next year. This is the fifth year in a row that the fund has supported low-income households and smaller businesses, with more than £13 million having been paid out since 2019.

Liam Kerr: Will the minister take another quick intervention?

Jamie Hepburn: On the matter of footfall, the Glasgow LEZ has been in operation since June 2023, and the metrics from Glasgow Chamber of Commerce show that weekend footfall is at 100 per cent of pre-Covid figures, and that nighttime footfall is at 116 per cent of pre-Covid levels.

I will give way once more.

Liam Kerr: I am genuinely grateful to the minister for giving way again, and I understand the point that he is making. The point that I am very clear on is that it appears that the council co-leader has misunderstood what is happening. That is why it is so important that clarity be given to

Parliament and the city councils before LEZs go live.

Jamie Hepburn: The cabinet secretary cannot be held to account for the misunderstanding or otherwise of the leader of Aberdeen City Council. I do respect—

Kevin Stewart (Aberdeen Central) (SNP): Will the minister give way?

Jamie Hepburn: One last time—very briefly.

Kevin Stewart: I declare an interest, as I live within the LEZ.

We have a situation here in which we are seeing electioneering. Mr Kerr's colleague, Councillor Lumsden—I am sorry; I mean Douglas Lumsden MSP, who is a former council co-leader—was ultra-supportive of the LEZ. What has changed in the time between his being co-leader and now?

Jamie Hepburn: Just as the cabinet secretary cannot be held to account for the council leader's comments, I certainly cannot be held to account for Mr Lumsden's comments.

Douglas Lumsden (North East Scotland) (Con): Will the minister take an intervention? He has to let me speak—I have been mentioned.

Jamie Hepburn: Mr Lumsden knows that I am normally very amenable, but I think that I have just a minute and 15 seconds left.

To continue with the point that I was making, I note that there are many means by which MSPs can scrutinise the activities of Government. I appreciate that Mr Kerr sought to raise a topical question and to lodge a question for First Minister's question time. He will, of course, appreciate that it is not in my gift or that of the bureau to determine whether or not questions are accepted. Any points of concern can be raised during general question time, and they can be raised at transport portfolio questions, for instance, at which the Cabinet Secretary for Transport has already answered a number of questions relating to low-emission zones. Indeed, Mr Kerr made the point that he has had that opportunity.

I remain of the view that the case for a statement this week has not been made and that there is no particularly strong or compelling argument. On the point about there being an early finish on Thursday, the time is indicative, and we still do not know how many stage 3 amendments there will be for us to debate on Thursday, so it might be that we do not finish at the time that has been suggested.

I am more than amenable to facilitating a statement, and I said as much at the bureau. I would commit to doing that, so I urge Mr Kerr not to press his amendment: I will bring a proposal to

next week's meeting of the bureau to schedule such a statement.

The Presiding Officer: The question is, that amendment S6M-13389.1, in the name of Liam Kerr, which seeks to amend motion S6M-13389, in the name of Jamie Hepburn, on behalf of the Parliamentary Bureau, on changes to the business programme, be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

There will be a short suspension to allow members to access the digital voting system.

14:14

Meeting suspended.

14:20

On resuming—

The Presiding Officer: We move to the vote on amendment S6M-13389.1, in the name of Liam Kerr. Members should cast their votes now.

Jamie Hepburn: On a point of order, Presiding Officer—

The Presiding Officer: Colleagues should bear with us for a moment.

I am going to rerun the vote. Members should cast their votes now.

The vote is closed.

The Cabinet Secretary for Health and Social Care (Neil Gray): On a point of order, Presiding Officer. I apologise; I could not connect to the app. I would have voted no.

The Presiding Officer: Thank you, Mr Gray. We will ensure that that is recorded.

For

Balfour, Jeremy (Lothian) (Con)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Carlaw, Jackson (Eastwood) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Dowey, Sharon (South Scotland) (Con)
 Findlay, Russell (West Scotland) (Con)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Gallacher, Meghan (Central Scotland) (Con)
 Golden, Maurice (North East Scotland) (Con)
 Gosal, Pam (West Scotland) (Con)
 Greene, Jamie (West Scotland) (Con)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Kerr, Liam (North East Scotland) (Con)
 Lumsden, Douglas (North East Scotland) (Con)
 McArthur, Liam (Orkney Islands) (LD)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Regan, Ash (Edinburgh Eastern) (Alba)

Rennie, Willie (North East Fife) (LD)
 Ross, Douglas (Highlands and Islands) (Con)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Wells, Annie (Glasgow) (Con)
 White, Tess (North East Scotland) (Con)
 Whittle, Brian (South Scotland) (Con)
 Wishart, Beatrice (Shetland Islands) (LD)

Against

Adam, George (Paisley) (SNP)
 Adam, Karen (Banffshire and Buchan Coast) (SNP)
 Allan, Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Brown, Siobhian (Ayr) (SNP)
 Burgess, Ariane (Highlands and Islands) (Green)
 Chapman, Maggie (North East Scotland) (Green)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Constance, Angela (Almond Valley) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Don, Natalie (Renfrewshire North and West) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Dunbar, Jackie (Aberdeen Donside) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Ewing, Fergus (Inverness and Nairn) (SNP)
 Fairlie, Jim (Perthshire South and Kinross-shire) (SNP)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (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)
 Gray, Neil (Airdrie and Shotts) (SNP)
 Greer, Ross (West Scotland) (Green)
 Harper, Emma (South Scotland) (SNP)
 Harvie, Patrick (Glasgow) (Green)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Hyslop, Fiona (Linlithgow) (SNP)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Gillian (Central Scotland) (Green)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAllan, Màiri (Clydesdale) (SNP)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McLennan, Paul (East Lothian) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNair, Marie (Clydebank and Milngavie) (SNP)
 Minto, Jenni (Argyll and Bute) (SNP)
 Nicoll, Audrey (Aberdeen South and North Kincardine) (SNP)
 Robertson, Angus (Edinburgh Central) (SNP)
 Roddick, Emma (Highlands and Islands) (SNP)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Slater, Lorna (Lothian) (Green)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Collette (East Kilbride) (SNP)
 Stewart, Kaukab (Glasgow Kelvin) (SNP)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Sturgeon, Nicola (Glasgow Southside) (SNP)
 Thomson, Michelle (Falkirk East) (SNP)
 Todd, Maree (Caithness, Sutherland and Ross) (SNP)

Torrance, David (Kirkcaldy) (SNP)
 Tweed, Evelyn (Stirling) (SNP)
 Whitham, Elena (Carrick, Cumnock and Doon Valley) (SNP)
 Yousaf, Humza (Glasgow Pollok) (SNP)

Abstentions

Baker, Claire (Mid Scotland and Fife) (Lab)
 Boyack, Sarah (Lothian) (Lab)
 Choudhury, Foysol (Lothian) (Lab)
 Clark, Katy (West Scotland) (Lab)
 Duncan-Glancy, Pam (Glasgow) (Lab)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Griffin, Mark (Central Scotland) (Lab)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Lennon, Monica (Central Scotland) (Lab)
 Leonard, Richard (Central Scotland) (Lab)
 Marra, Michael (North East Scotland) (Lab)
 McNeill, Pauline (Glasgow) (Lab)
 Mochan, Carol (South Scotland) (Lab)
 O'Kane, Paul (West Scotland) (Lab)
 Smyth, Colin (South Scotland) (Lab)
 Sweeney, Paul (Glasgow) (Lab)
 Villalba, Mercedes (North East Scotland) (Lab)
 Whitfield, Martin (South Scotland) (Lab)

The Presiding Officer: The result of the division is: For 29, Against 62, Abstentions 18.

Amendment disagreed to.

The Presiding Officer: The next question is, that motion S6M-13389, in the name of Jamie Hepburn, on behalf of the Parliamentary Bureau, on changes to the business programme, be agreed to.

Motion agreed to,

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

(a) Wednesday 29 May 2024—

after

2.00 pm Portfolio Questions:
 Rural Affairs, Land Reform and Islands;
 NHS Recovery, Health and Social Care

insert

followed by Standards, Procedures and Public
 Appointments Committee Debate:
 Standards, Procedures and Public
 Appointments Committee's 1st Report,
 2024 (Session 6)

delete

5.10 pm Decision Time

and insert

5.40 pm Decision Time

(b) Thursday 30 May 2024—

delete

2.30 pm Parliamentary Bureau Motions

2.30 pm Portfolio Questions:
 Social Justice

followed by Scottish Government Debate: A Vision
 for Health and Social Care in Scotland

and insert

2.00 pm Parliamentary Bureau Motions

2.00 pm Portfolio Questions:
Social Justice

14:24

followed by Ministerial Statement: Industrial
Relations in the Further Education
Sector

followed by Stage 3 Proceedings: Post Office
(Horizon System) Offences (Scotland)
Bill

delete

5.00 pm Decision Time

and insert

4.30 pm Decision Time

followed by Members' Business

Topical Question Time

New Build Heat Standard

1. Rachael Hamilton (Ettrick, Roxburgh and Berwickshire) (Con): Over the weekend, several news outlets reported that the Deputy First Minister had committed to a review of the new build heat standard, which bans direct emission heating in new-build homes.

The Presiding Officer (Alison Johnstone): You should put your published question, Ms Hamilton.

Rachael Hamilton: I am sorry.

To ask the Scottish Government whether it will provide an update on plans to review the new build heat standard. (S6T-02015)

The Minister for Climate Action (Gillian Martin): I am pleased that the issue has come up as a topical question, as I was due to issue a Government-inspired question later today on the very topic. I have been listening to the concerns raised by communities and will be reviewing the regulations on wood-burning stoves and biomass boilers with the intention to adapt them to address the issues of inflexibility that have been raised. The outcome of the review will ensure resilience to interruptions of electricity and heating supply and respect for rural communities' culture, traditions and sustainable systems. I want to ensure that climate-friendly alternatives to direct emissions are promoted in appropriate ways across Scotland, with no unintended consequences with regard to fuel poverty and sustainability, particularly in rural communities.

The review will be carried out in short order and it will be collaborative, including communities, businesses and local authorities, to ensure that it reflects all views. I am just as keen to work collaboratively with colleagues in Parliament.

Rachael Hamilton: Surprise, surprise—the Scottish National Party has done another screeching U-turn. Over the weekend, we heard from several news outlets that the Deputy First Minister had committed to a review of the new build heat standard, which bans direct emission heating in new-build homes. We heard it on the weekend, and now we hear it here because the minister was forced into it by answering my question.

My party has long demanded that those rules be changed. They are misguided, ill-formed and fail to understand the realities of rural life. Can the minister give us a timetable for when she will undertake the review, now that she has finally

given in to Scottish Conservative demands to review the ban on wood burners?

Gillian Martin: First, I thank Rachael Hamilton for early sight of her supplementary question. I cannot work out whether she is happy that I am reviewing the regulations or not. I cannot quite make up my mind on that. All I can say to her is that, when I got responsibility for this portfolio, it was obvious to me that issues were being brought up, particularly by rural communities. I am a rural MSP and I will always listen to rural communities. The review will look at previous consultation responses and evidence, at research, and at engagement notes including those that were received after the introduction of the new standard, and I will re-engage with the new build heat standard working group on it.

Ms Hamilton asked for an idea of when the review will happen. The earliest that we can possibly get the results of the review before Parliament will be after recess. That is how long it will take to do that engagement, including with my parliamentary colleagues. I will be able to advise Parliament of the exact timing of that soon.

Rachael Hamilton: I thank Kate Forbes for early sight of the minister's announcement.

The Scottish stove industry is worth approximately £60 million annually and supports more than 2,000 jobs across Scotland. Last week, the Scottish Conservatives met 40 businesses and industry experts to hear about the impact of the ban. One company noted that, since the ban, it has seen its first month with zero installations. Another company echoed that, stating that, since 1 April 2024, it has had three stove installation inquiries, compared to 20 in the same period in 2023. That equates to around £100,000 in lost revenue, based on previous sales.

As we saw with the highly protected marine areas and the deposit return scheme, the Greens and the SNP find it all too easy to ignore rural businesses and communities. Can the minister confirm whether compensation will be afforded to those businesses that have lost out because of the SNP's misguided approach?

Gillian Martin: As I said, I always take the impacts on rural communities very seriously. However, I want to address something that Rachael Hamilton and her colleagues have said in public. There is no blanket ban on wood-burning stoves. The regulations are for new builds, and I am doing what a responsible minister and a responsible Government should be doing: looking at potential unintended consequences of what has been introduced.

I should point out to Ms Hamilton that the regulations went through the Local Government, Housing and Planning Committee, and every

member of that committee voted in favour of them, including two Conservative members. No one raised any of the points that she has raised. However, I have been hearing from people in rural Scotland on the issue, including the organisations that have been mentioned, and I am committed to reviewing the regulations.

Emma Roddick (Highlands and Islands) (SNP): What consideration is the Scottish Government giving to the necessity in many communities of using solid fuel, which is due to the energy crisis and associated cost of living impacts that the deliberate policies of the Conservative Party have inflicted on our rural areas?

Gillian Martin: I am glad that Emma Roddick has raised the issue of rural fuel poverty. Scotland suffered the highest level of fuel poverty anyway, even before the fuel crisis, so that is a very important point. We recognise that homes in rural communities can face additional challenges in decarbonising their properties, including the higher costs that are associated with that. That is why we provide a rural uplift for energy efficiency measures and clean heating systems as part of our generous funding offer. That is also why, in our recent consultation on proposals for a heat in buildings bill, we acknowledged the value of secondary and back-up heating systems to many existing rural homes. We did not propose that any future regulations prohibiting the use of polluting heat should apply to those secondary and back-up systems.

We will continue to support owners in rural areas to make the transition by ensuring that our approach to decarbonising buildings promotes fairness, feasibility and affordability, and is rural and island proof. However, it is true that many people were using gathered wood to boost the heat in their homes, particularly during the fuel crisis. Emergencies are not just power cuts for people in those situations.

Jamie Halcro Johnston (Highlands and Islands) (Con): Following the Conservative-led campaign with the industry, and ahead of my members' business debate tomorrow, I am pleased that a review will be undertaken. However, it is only a review and not a full reversal of the ban, which is what we want. When the Scottish Government finally recognises its mistakes and listens to communities across the area that I represent and across rural Scotland and is forced to drop the proposals, will it commit to undertaking an economic analysis of the financial impact of the disastrous wood-burning stoves ban?

Gillian Martin: No one is forcing me to do anything. I came into this post with that responsibility and have been concerned about the inflexibility in the regulations. I am doing exactly

what Jamie Halcro Johnston accuses me of not doing: I am listening and reacting to the views of rural Scotland, which have been in my inbox since I took responsibility for this area, and reviewing the regulations.

Rhoda Grant (Highlands and Islands) (Lab): Will the minister consider emergency fuel sources? Under the previous legislation, they were to be temporary and portable. I am sure that she knows that a wood-burning stove cannot be portable—it needs a chimney. Will she also take into consideration woodland crofts, which were created especially to ensure that there is a sustainable fuel source for those homes?

Gillian Martin: Everything that Rhoda Grant has just said has been in my mind. I am thinking particularly of householders who are building new builds where they want to put in a biomass boiler because they have a sustainable supply of wood for it. That has been brought to my attention, not least through the communication that I have had with Rhoda Grant. I am happy to work with the member to understand some of the reasons why there has been such a backlash from rural communities.

Not that many people are putting wood-burning stoves or biomass boilers into new builds—about 4 per cent of those with new builds have done so over the past 10 years. However, those who are doing so are doing it not thinking that they will be polluting but because they want to use a sustainable fuel and are mitigating some of the impacts of the lack of choice that they have in heating their homes.

Patrick Harvie (Glasgow) (Green): The minister is well aware that the new build heat standard did not cover emergency and back-up systems, and that the building standards regime already includes flexibility, such as derogations if new housing developments have to be put in an area where they cannot be connected to the electricity grid and therefore cannot use clean heating systems. Is it not clear from the current situation that all we need is a little bit of lobbying from vested interests and a little bit of misinformation and the SNP will start unravelling even modest measures—*[Interruption.]*

The Presiding Officer: Members.

Patrick Harvie: —that have been put in place for good reasons?

Given that the cabinet secretary, who previously signed off the measure, was unwilling earlier today to commit to a timetable for introducing the heat in buildings bill to the Net Zero, Energy and Transport Committee, how much confidence can anyone have that the Scottish Government remains committed to that challenging agenda?

Gillian Martin: I agree with one part of what Mr Harvie said, in that there has been a lot of misinformation around the issue. That gives me the opportunity to state again that the regulations were never a ban on wood-burning stoves. That misinformation has been perpetrated particularly people on the Conservative side of the chamber.

It is also true that people in rural and island communities have brought to my attention areas in which they do not want to pollute and want to live sustainably. Part of that might be choosing a wood-burning stove or a biomass boiler for their new build because they have a sustainable supply. I want to listen to those rural communities and those voices. That is what a responsible Government should do, and I am happy to take Mr Harvie's views on that as well.

The Presiding Officer: We must move on to question 2.

Flooding Resilience (Edinburgh)

2. **Foysoyl Choudhury (Lothian) (Lab):** To ask the Scottish Government how it is working to build resilience to flooding, in light of reports that heavy rain and flooding caused drivers to be stranded on the Edinburgh city bypass for hours. (S6T-02009)

The Cabinet Secretary for Net Zero and Energy (Màiri McAllan): I express my sympathy for those who were impacted by the heavy rain last week and my thanks to those who responded to the events. Extreme weather events are increasing as a result of climate change, which is why improving flood resilience is a priority for the Government.

In response to the severe weather on Thursday and, in particular, the flooding on sections of the Edinburgh bypass, Transport Scotland worked with BEAR Scotland to deploy pumps to clear the carriageway, while Police Scotland carried out welfare checks on people who were stuck in flooding, as well as ensuring that diversions were in place.

In the face of increasing challenges as a result of climate change, the Government is taking a suite of actions to build resilience. Those include providing increased investment in flood risk management, funding the Scottish Flood Forum and supporting the Scottish Environment Protection Agency with its flood forecasting service. In addition, Transport Scotland is planning for and investing in adaptation, including in schemes to improve drainage and realign watercourses.

The Scottish Government is also taking action on strategic planning, including the consultation that I opened last week on our flood resilience strategy and our adaptation strategy, which we will publish this year.

Foysoil Choudhury: This is not the first time that there has been flooding on the Edinburgh city bypass. It should be a high priority for flood protections, but the flood resilience strategy consultation neglects our transport network in building new resilience to flooding. What risk assessment has the Scottish Government carried out? What investment will it make to ensure that our roads and railways are not closed and that people's lives are not disrupted as we increasingly experience disruptive and damaging extreme weather?

Màiri McAllan: I open my response by pointing out that more than a month's rain fell in a 36-hour period on Thursday and Friday of last week. The Esk at Musselburgh rose to its second-highest level on record, and the Eddleston Water at Peebles reached its highest level on record. Those unusual events are exacerbated by climate impacts.

Mr Choudhury raised the issue of transport planning and the actions that Transport Scotland is taking. In 2023, its strategic framework was published, which looked explicitly at adaptation on Scotland's transport network. In my opening response, I mentioned some of the practical investments that are being made to build resilience to climate change on our transport network, including in the previous financial year, when £2.5 million was spent on 17 drainage improvement schemes and on one watercourse realignment. That is just one example of how Transport Scotland is investing to adapt our system.

Foysoil Choudhury: During the heavy rainfall this week, constituents again raised concerns with me that sewage could be discharged into the Water of Leith. When the Scottish Government ditched its 2030 climate target, I warned that inaction on the climate would result in more heavy rainfall and flooding, and potentially more sewage in our waterways. I requested a meeting to discuss those combined sewage overflows with the cabinet secretary, but I was told that such a meeting would not be useful. Will the cabinet secretary show that the Scottish Government is taking the issue seriously and restore the public's confidence by meeting me and the campaigners on the issue?

Màiri McAllan: The tenor of that question pertains to water quality as opposed to flooding, but I am happy to answer it and to give an update to Parliament. On the one hand, 87 per cent of Scotland's entire water environment is assessed by the Scottish Environment Protection Agency as having good or high classification. That is up from 82 per cent six years ago.

We are not complacent, however. For example, Scottish Water is committed to installing 1,000

new spill monitors by the end of this year, and its "Improving Urban Waters—Route Map" demonstrates the work that is under way. To give some figures, 230 new spill monitors had been installed at priority locations by the end of 2023 and, by the end of March 2024, more than 800 of the promised 1,000 spill monitors had been installed, so Scottish Water is well on track to deliver that commitment. Detailed solutions are currently being developed to address 104 high-priority unsatisfactory combined sewer overflows.

I hope that that information and the further information that I am happy to provide to the member will give him some reassurance.

Miles Briggs (Lothian) (Con): It is important that the cabinet secretary acknowledged how distressing last week's situation was for families. I spoke to constituents who had young children and who were stuck on the bypass for hours. I, too, pay tribute to our emergency services for the work that they did.

Edinburgh city bypass has been desperate for investment for many years. I have raised the issue throughout my time as a member of this Parliament. Sadly, we are seeing delay after delay to investment—for example, that is the case with the delivery of the new Sheriffhall junction. Will the Scottish Government undertake a full review of the bypass to look at the impact that such incidents are having and ensure that we get on and deliver the investment that Edinburgh needs?

Màiri McAllan: I echo Miles Briggs's comments about the hard work that our emergency services did last week and the impact that being stuck in traffic and flooding can have on people and families.

On the question of transport infrastructure and the bypass transport infrastructure in particular, I will have to defer to my colleague the Cabinet Secretary for Transport, who I am sure will be happy to update Miles Briggs on that issue.

Christine Grahame (Midlothian South, Tweeddale and Lauderdale) (SNP): I declare an interest as a regular user of the bypass to get to my constituency, which is what I was doing on Thursday night, when I got stuck on the bypass. Going east to west from Sheriffhall, the first slip road off is to Penicuik, and it took me more than an hour to get there. Has any consideration been given to opening up the central crash barrier temporarily, stopping the west to east traffic and allowing those going in the opposite direction who are stuck to turn around and get off the bypass?

I add that I certainly did not see any police during my time on that road.

Màiri McAllan: I am very sorry to hear that Christine Grahame was caught up in the events of

last week. The question that she poses is not in my portfolio responsibility as it is largely about transport; it is also an operational question about what is best in the circumstances. The question is probably one for experts in Transport Scotland, BEAR Scotland and Police Scotland. I am sure that Fiona Hyslop, who is sitting to my left, has heard Christine Grahame's question and will be glad to look into those matters for her.

Karen Adam (Banffshire and Buchan Coast) (SNP): The now frequent occurrence of extreme weather events demonstrates the changing climate in Scotland and the difficulties that our communities face in adapting to it. Does the cabinet secretary agree that Opposition parties must work with the Scottish National Party, as the flood resilience strategy for Scotland develops, to ensure parliamentary consensus on the issue in order to confront our climate challenges?

Màiri McAllan: I do. I mentioned previously that improving flood resilience is Scotland's largest climate adaptation challenge. Our communities are facing increasing threats of climate change and want to see their parliamentarians working together. I ask all members across the chamber not only to engage with the consultation on the resilience strategy but to encourage their constituents to do likewise. I look forward to working with members from across the chamber on that.

Jeremy Balfour (Lothian) (Con): I, too, thank the police and other emergency services, which reacted so quickly last week. Does the cabinet secretary agree that one of the issues is that drains are no longer being cleared and thus there is a blockage in that regard? Will she encourage the City of Edinburgh Council and other local authorities to take a more regular approach to clearing drains so that they are not blocked when there is flooding?

Màiri McAllan: Again, those are operational matters. I would not propose to circumvent the responsibility of not just the City of Edinburgh Council but BEAR Scotland and Transport Scotland. From my constituency experience, I know that BEAR Scotland has been excellent in responding when drains have required clearing in my area because of flooding or the threat of it. I am sure that those organisations will have heard Mr Balfour's comments and will consider all that in the light of recent events.

Business Motion

14:45

The Presiding Officer (Alison Johnstone): The next item of business is consideration of business motion S6M-13356, in the name of Jamie Hepburn, on behalf of the Parliamentary Bureau, which sets out a timetable for the stage 3 consideration of the Visitor Levy (Scotland) Bill.

Motion moved,

That the Parliament agrees that, during stage 3 of the Visitor Levy (Scotland) Bill, debate on groups of amendments shall, subject to Rule 9.8.4A, be brought to a conclusion by the time limits 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: 1 hour 5 minutes

Groups 4 to 6: 2 hours

Groups 7 and 8: 3 hours

Groups 9 and 10: 3 hours 45 minutes.—[*Martin Whitfield*]

Motion agreed to.

Visitor Levy (Scotland) Bill: Stage 3

14:45

The Presiding Officer (Alison Johnstone):

The next item of business is stage 3 proceedings on the Visitor Levy (Scotland) Bill. In dealing with amendments, members should refer to the bill as amended at stage 2—that is, Scottish Parliament bill 28A—the revised marshalled list and the groupings of amendments.

The division bell will sound and proceedings will be suspended for around five minutes for the first division of stage 3. The period of voting for the first division will be 45 seconds. Thereafter, I will allow a voting period of one minute for the first division after a debate. Members who wish to speak in the debate on any group of amendments should press their request-to-speak buttons or enter RTS in the chat. Members should now refer to the marshalled list of amendments.

Section 3—Levy to be charged on purchase of overnight accommodation

The Presiding Officer: Group 1 is on the payment of the levy. Amendment 21, in the name of Miles Briggs, is grouped with amendment 33.

Miles Briggs (Lothian) (Con): Amendment 21 and amendment 33 are probing amendments about how and when the levy will be paid and how small businesses that will be tasked with the administration of its collection and recording will best be able to undertake the duties that are outlined in the bill.

It is important that the Government has a consistent approach to the collection of the levy. We need to ensure that visitors do not pay the levy twice and, importantly, that businesses that will now be tasked with becoming tax collectors have the simplest way of recording and receiving the levy payments for which they have to account.

We know that there has been a significant shift towards online booking platforms, and many businesses now operate mixed booking systems and, indeed, mixed check-in models. Therefore, I hope that the amendments will ensure that the Government provides clarification on the collection of the levy and any flexibilities that could be provided for, to be set out in statutory guidance that ministers would develop.

I move amendment 21.

Daniel Johnson (Edinburgh Southern) (Lab):

Given the fact that Miles Briggs states that amendment 21 is a probing amendment, my point is moot. I fully accept his point about ensuring that

the providers are at the heart of the bill and, critically, ensuring that we do not drive money into the hands of third parties. However, I am concerned about whether the amendment would get in the way of how business is done, particularly if people use credit cards and other online payment methods, which are a core part of the way that the tourism business works.

We will hear what the minister has to say. I understand the sentiment behind amendment 21 but have concerns about the practicality.

The Minister for Employment and Investment (Tom Arthur): The amendments in this group relate to the arrangements for paying a visitor levy if the local authority chooses to introduce one. Under the bill, the overnight accommodation provider is responsible for collecting the visitor levy and remitting it to the relevant authority. However, the liability falls on the accommodation provider, as that is a more practical and sensible approach than it falling on individual visitors, as compliance action against individuals who live in other countries would be impractical and uneconomic to collect.

Miles Briggs's amendments relate to the practical arrangements for the payment of the levy and, in the Government's view, would make it more difficult for businesses to collect and remit it.

Amendment 21 would require a visitor to pay a visitor levy only at the overnight accommodation. That would severely limit the options that an accommodation provider had to collect a levy, as it would mean that a visitor could pay it only at that overnight accommodation. For example, it would prevent the levy from being collected online when a booking was made if the accommodation was paid for in advance. It is also unclear how it would work for a self-catering property that uses a key box or similar arrangement for check-in.

Amendment 33 would also limit the flexibility that accommodation providers have to make administrative arrangements around a visitor levy. It would remove the ability for an accommodation provider to make an arrangement with a third party to collect a visitor levy. That would, for example, prevent an online travel agent from collecting a visitor levy on behalf of an accommodation provider for the bookings that were made through that platform. Under the bill as drafted, such arrangements can be made if an accommodation provider wants to do that.

The Government wants to give accommodation providers the flexibility to enter into such arrangements if they want to and to enable them to collect and remit a visitor levy in the way that works best for that business. That is why the Government does not support amendment 33.

I very much appreciate the points that Mr Briggs has raised in lodging the amendments, which has afforded us the opportunity to consider the issues. I assure Mr Briggs that I think that flexibility to ensure the most effective administration is absolutely critical for the success of any visitor levy that a local authority introduces. I also assure Mr Briggs that it is my expectation that those matters will be engaged through the statutory guidance. I am, of course, happy to discuss the matter further with any member, should Parliament pass the bill.

The Presiding Officer: I call Miles Briggs to wind up and press or withdraw amendment 21.

Miles Briggs: I have listened to what the minister has had to say. This will be in the detail when the bill is operational, but it is important that businesses know how and when they will get that data from the online booking platforms and how they will be able to report it back without facing any penalties. We need more clarification on that, which is why I lodged the amendments.

Having listened to what the minister has said, I am happy enough not to press amendment 21 and I will not move amendment 33.

Amendment 21, by agreement, withdrawn.

Section 4—Meaning of overnight accommodation

The Presiding Officer: Group 2 is on the meaning of overnight accommodation. Amendment 22, in the name of Miles Briggs, is grouped with amendments 23 to 25, 1, 2, 26 to 29 and 3. If amendment 23 is agreed to, I cannot call amendment 24, due to a pre-emption.

Miles Briggs: This set of amendments seeks to remove camping sites, hostels and caravans from places that are considered to be overnight accommodation in the bill. During the passage of the bill, the argument that a fixed rate would see minimal additional costs to visitors has now been superseded by the percentage rate, which is now included in the bill and which the Government supports. We have therefore seen the £1 or £2 levy becoming a charge of at least up to 10 per cent on all accommodation.

During the cost of living crisis, many people have looked to have a cheaper holiday. Indeed, during the pandemic restrictions, many Scots discovered just how wonderful our country is for holidaying. The bill could add significant costs to family holidays and for families in Scotland who are holidaying at home. For example, I looked online yesterday at a campsite near Fort William, which the Deputy First Minister might know. For a week's family holiday, for two adults and two children in a large tent pitch, it would cost £224

next week. The tourist levy could add £22 to that cost.

Significant concerns have also been expressed about many hostels and how they are administered. I know that the minister is alive to those issues. For Scots seeking a more affordable holiday, the choice is often to book a campsite, hostel or caravan accommodation. Adding a potential 10 per cent to what is fundamentally a self-catering holiday will directly hit the pockets of Scots who are trying to enjoy an affordable staycation in their own country.

In recent years, the Scottish Government has also promoted the diversification of agribusinesses. For many, that has seen the development of the provision of camping and caravan pitches, even though that is not their main business interest or source of income. That is also important for many of those businesses that provide additional accommodation for agricultural shows or local concerts and art festivals, which might just be one-off events.

There are significant cross-party concerns regarding the on-going issue of wild camping and the damage that it often causes to our natural environments, as well as the limited but often unacceptable cases of antisocial behaviour that we have seen. Above all, for people on a fixed budget, trying to save money and not having to pay an accommodation tax is important and, in booking a campsite or caravan park, that is often what people intend to be able to achieve.

The additional costs that a visitor levy will bring could result in significant behavioural changes and increase the amount of wild camping and overnight parking of caravans in lay-bys and passing places. I do not think that any of us has necessarily understood—the Government certainly has not—the unintended consequences that the bill might have. I therefore believe that the amendments are proportionate, and I hope that members across the Parliament will support them.

I move amendment 22.

Liam McArthur (Orkney Islands) (LD): The underlying principle of the bill is to empower local authorities to be able to raise revenues to invest in the services and infrastructure on which the tourism sector and local communities rely. The minister has already referred, in relation to earlier amendments, to the importance of flexibility for local authorities to meet local needs and circumstances, recognising that the tourism sector differs in different parts of the country and at different points in the year.

It is important that we do not land local authorities with a poisoned chalice. Fundamental to that is ensuring a degree of fairness, so that the legislation that we apply and the way in which

local authorities can use it does not appear to single out one section of the tourism sector while excluding others.

Over recent years, in my Orkney constituency and across the Highlands and Islands, we have seen a dramatic rise in the number of motorhomes making up a part of the tourism sector; that is even more the case with cruise traffic. I am not trying to make an argument about whether that is a good thing or a bad thing—that is for another debate—but what is beyond doubt is the fact that the increased volumes are putting additional pressure on services and infrastructure in Orkney and other parts of the country. If the bill is to command public confidence as well as the confidence of the sector, recognition of that fact is required.

In addition, there is the question of the administrative costs for operating any scheme that a council brings forward. Excluding cruise traffic, motorhomes and other sections of the sector, while including hotels, bed and breakfasts and self-catering, runs the risk of local authority schemes costing more to operate than they are likely to be able to recoup through revenue—I know that that would be the case for Orkney Islands Council.

I understand from the exchanges that I had with the minister at stage 2 that there are complications in trying to incorporate these provisions in the bill, and I thank the minister for his constructive engagement ahead of stages 2 and 3. I understand that there have been on-going discussions with local authorities and that the minister is committed to continuing those discussions to find a way forward in relation to both cruise traffic and motorhomes. Identifying ways of applying the bill in an island setting, where the requirement is to travel into the islands and within the islands by ferry, opens up opportunities that are not available in operating schemes on the Scottish mainland.

I recognise that the process will take some time in order to get the detail right. However, in the choreography of what local authorities are able to do in the introduction of a visitor levy that applies to those businesses that are captured by the bill, allowing local authorities to apply it with a degree of fairness to cruise traffic and other elements of the tourism sector, it is important that the work is taken forward with good speed and that the legislation that is required to introduce it is brought forward in this parliamentary session.

Again, I thank the minister for his engagement on the issue. Despite having rushed to introduce my amendments, which secured them numbers 1 and 2 in the list, I can confirm that, as at stage 2, I do not intend to press them to a vote; rather, I intend to use them as a means to allow the minister to put on the record the Scottish

Government's commitment to take forward the consultation and legislation in due course.

15:00

Tom Arthur: These amendments all deal with the types of overnight accommodation on which the levy would be payable and I am pleased to have the opportunity to respond to them. Liam McArthur has explained amendments 1 and 2, which allows me to set out the Government's position regarding a cruise ship levy and a levy on motorhomes. I am grateful to Mr McArthur for his constructive engagement ahead of stage 3.

The Government is open to introducing a cruise ship levy and to exploring the detailed mechanisms that would be required to operate it. We will therefore engage with local authorities, the cruise ship industry and other stakeholders in the coming months to explore the issue further and to develop more detailed proposals. I thank the Convention of Scottish Local Authorities for its work on the matter, which will be a useful starting point for those discussions. I can confirm that we intend to launch a public consultation later this year, so that we can formally hear the views of those who would be affected by such a levy and to further consider the impacts on businesses, local government and others. That will build on the constructive engagement that we have had during the development of the visitor levy, and ministers will be happy to engage with members who have an interest in a proposed cruise ship levy.

Motorhomes are also an important part of the visitor economy and are used by many people to explore the more rural parts of Scotland and our many islands. Recent research by VisitScotland has shown the benefits that motorhomes can bring to the visitor economy. However, I know that they can also place particular pressure on smaller communities, so there is an understandable view that they should be subject to some kind of levy.

The Government is open to discussion with stakeholders about the issue and will consider developing proposals that will work to support the visitor economy. Discussions with councils and land management stakeholders have highlighted significant practical issues with any levy on motorhomes, including potential difficulties with application, administration and compliance, but the Government's door remains open to discussion of the issue and to any workable proposals that can be brought forward. I note Liam McArthur's suggestion about the opportunities for the potential application of such a levy in island settings.

I reaffirm the Government's commitment in these areas and make clear that I am committed to engaging on these matters, as are my ministerial colleagues. I intend to engage during

the summer on the issue of a cruise ship levy and to further explore measures regarding motorhomes.

Having outlined that and made those commitments, I ask Liam McArthur not to move amendments 1 and 2.

I turn to Miles Briggs's amendments 22, 23 and 25, which would remove campsites, hostels and caravan parks from the scope of a visitor levy and would make it impossible for a local authority to include them in its visitor levy scheme.

Where there is a strong consensus between, and among, local government and the tourism sector that a type of accommodation should be removed from the scope of the visitor levy, the Government is open to removing that accommodation type. Members may recall that that happened with boat moorings and berths earlier in the passage of the bill. However, there is no such consensus on the issues of campsites, caravan sites and hostels. Such accommodation is an important part of Scotland's tourism sector, offering lower-cost accommodation and a different type of experience. The Government's approach to the visitor levy takes that into account, with the percentage charged for the levy reflecting the generally lower cost of such accommodation.

Such accommodation is much more prevalent in some parts of Scotland than in others and removal would therefore disproportionately affect some local authorities more than others. Clearly, removal would also reduce the level of income that a local authority would receive from the visitor levy, which would, in turn, affect the level of funding available for investment in the visitor economy.

The Government therefore does not support amendments 22, 23 and 25 and I ask Miles Briggs not to press them.

Amendment 24 seeks to include campsites only "where the provision of camping pitches is the primary income of the business".

I appreciate where Miles Briggs is coming from with his amendment, but it is not one that the Government can support. Businesses may have a variety of income streams and those may fluctuate over time depending on conditions in the wider economy. How would the exclusion operate given that the amendment is unclear on how "primary income" would be defined and over what timeframe? Again, this amendment would affect some local authorities disproportionately. In the absence of a national consensus, I do not want to remove the flexibility for local authorities to determine accommodation providers for their individual schemes. I therefore ask Miles Briggs not to move amendment 24.

Similarly, Miles Briggs's amendments 26 and 27 seek to reflect situations where income from caravan and camping pitches is not the main focus of a business. In this case, again, the Government believes that it is best left to local authorities to decide on what is a local tax. In the absence of any consensus between local government and the tourism industry, flexibility would be needed to define what was ancillary and what would happen if that changed over time. The Government therefore does not support amendments 26 and 27.

Amendments 28 and 29 seek to exempt the provision of caravan and camping pitches for a festival or event. I understand the thinking behind the amendments but, in the absence of a consensus, the Government does not support them. There are also problems with the amendments at a practical level. For example, how would they apply to a general-purpose campsite where some of the people who were staying were taking part in a particular event and others were not? I therefore ask Miles Briggs not to move amendments 28 and 29.

My amendment 3 is largely technical and I ask members to support it. It will make the consultation requirements for regulations under section 4 consistent with consultation requirements elsewhere in the bill.

I will make a final point in respect of the points that are raised by many of the amendments in the group. Under the bill, a local authority that seeks to introduce a scheme will be required to consult before it is introduced, and it will be able to exclude certain types of accommodation. In the absence of a national consensus, that decision is best made at a local level. I am very willing to continue the discussion with MSPs from all parties if there are types of accommodation that they believe should be excluded from use of the powers in section 4. At present, however, the Government does not believe that it is right to take that step without a clear consensus among local government and the tourism industry. The bill seeks to introduce a local tax and, as part of empowering local government, to give local authorities the powers and responsibilities to make decisions that are right for their areas.

Ariane Burgess (Highlands and Islands) (Green): Given the pressures on coastal and island communities that cruise ships bring, I will speak to Liam McArthur's amendments in the group. Last year, while we were in government, Scottish Greens secured a commitment from the Scottish Government to introduce a cruise ship levy. Our island and coastal communities deserve a properly considered piece of legislation, and it is good to hear the minister's assurances that work is on-going in this complex area. The practicalities

of a cruise ship levy need to be worked out and we need to find the appropriate legal mechanism. Scottish Greens will continue to work constructively with the Scottish Government, communities and stakeholders to deliver a levy that works for ports, harbours, islands and our coastal communities.

Questions have been asked about the approach to motorhomes and the trigger point for those since the bill was introduced. Liam McArthur's proposal for a trigger point when a motorhome makes a journey to an island would work for islands, but not for the mainland.

I wonder whether the minister has seen the work that has been done recently in Venice, where an app and a QR code have been introduced and visitors are required to pay a daily fee. That approach might be worth considering in on-going work on both of the measures that I have mentioned.

Emma Roddick (Highlands and Islands) (SNP): Regarding amendments 23 and 24, I share the concern of constituents and business owners in my region that the implementation of a charge at caravan or holiday parks could displace motorhomes and caravans to lay-bys, farms or people's gardens. However, as the minister mentioned, local authorities will be able to decide what to cover, and the situation may well be different in different areas of Scotland. Those local authorities will know that better than I do. I look forward to Highland Council's consultation on that, and I am sure that my constituents who made strong representations to me will be able to do so in that process, too.

In light of that, instead of throwing out motorhomes and camping sites altogether, as the amendments seek to do, we should explore how to catch all non-resident and non-Gypsy Traveller motorhomes that use our roads—often to unsustainable levels, as happens every year on Skye and across the north coast 500 route. Such motorhomes could be charged, either physically or through a licence plate recognition system, at entry points such as the Skye bridge or a point on the north coast 500, or when disembarking from ferries.

Those vehicles damage our roads. They present costs to the local authority without always paying back, either to the council's budget or to the local economy in any way. Anyone who lives by the north coast 500 route will tell of the personal costs that they have incurred, whether that is in removing rubbish, repairing damage or claiming on their car insurance because of the state that the roads have been left in. Although increasing the number of rangers could help with that, that would also be a cost to the local authority. Money for that has to come from somewhere, and I would

much rather that there be a minimal charge on those who use the council's roads than that my constituents' council tax bills go up to cover the cost. I hope that the minister will be happy to consider how we can charge those vehicles fairly and effectively without promoting displacement and irresponsible tourism, and I would be very interested in taking part in the summer engagement that he mentioned.

I also have great sympathy with Liam McArthur's amendment 1. Although I understand why it may not be suitable for the bill, I am glad that he lodged it, as it has allowed the debate, and I am keen to support his and others' calls for a levy on cruise ships at a suitable opportunity.

Across the Highlands and Islands, cruise ships arrive with more people on board than the populations of the towns that they visit. That is a lot for any local authority to deal with, even if some businesses manage to take advantage of it—while many do not. Whether or not a local person supports those ship visits, it is hard to argue that there is no impact—the impact often costs the public purse, even if it pays into private interests in other ways. I am therefore glad to hear from the minister that the door is open. He can expect me to knock on it soon.

Miles Briggs: The debate sums up the difficulties and problems that members across parties have with the framework bills that the Government is introducing. Everything is to be detailed another day. The argument that the minister has put forward does not stack up. The Government has agreed to take out from the bill boat moorings and berthings, but it has provided no clarification on whether the visitor levy should be collected from other sources of holiday lets, such as caravans when they are used as static holiday accommodation by the individuals who own them. The bill has no detail.

Stuart McMillan (Greenock and Inverclyde) (SNP): Miles Briggs was at the meeting of the Local Government, Housing and Planning Committee at stage 2 at which I proposed an amendment to have boat moorings removed from the bill. I am sure that he will agree that people do not stay on their boats when those are moored.

Miles Briggs: I am not sure that that is 100 per cent the case, to be honest. Sometimes, if people are travelling around the country on their boats, they stay on their boats. I am not sure what evidence Stuart McMillan can present on that.

That sums up the debate on the impact. What the minister has outlined means that, in future, people who go to a national park could find that different parts of that park have different rules on camping, on where they can park their caravan

and on whether they will be charged. That is ridiculous.

In addition, as I have outlined, the levy will be an unwanted additional charge on people who are trying to have a more affordable holiday.

Tom Arthur: I assure Miles Briggs that there has been extensive consultation and engagement, by officials and by me personally, with representatives of the boating and marine tourism sector and with both our national parks. We have ensured that the legislation reflects the need for engagement with national parks.

I also highlight that the chargeable event is the transaction whereby one pays for overnight accommodation. That is where the levy would bite, should a local authority introduce one.

There is flexibility in the legislation that allows local authorities to work together to develop a joint visitor levy scheme. It would be for individual local authorities to decide whether to partner up, but it could be applied in a situation in which local authorities overlap a national park. That would allow for a co-ordinated approach, which would not risk the potential issues that Mr Briggs highlighted.

15:15

Miles Briggs: Businesses and people who are trying to navigate the levy saw the complex nature of the short-term lets legislation, and this bill will be the same, if not worse. All the businesses that have been copying me into their concerned emails to ministers hoped that there would be a more constructive business reset—which was offered to them—but that does not seem to be forthcoming from the Government.

Edward Mountain (Highlands and Islands) (Con): Will the member take an intervention?

Miles Briggs: Yes.

Edward Mountain: I am slightly confused because, across the Highlands, caravans use not only caravan parks but local government-approved car parks, where they are allowed to park overnight. It appears that there would be some confusion in that area. In a lot of cases, because legislation was removed, caravans just park in lay-bys, so it appears that some people would be caught by the bill and others—who are perhaps not following the rules as diligently as they should be—would avoid being caught by it. Does the member agree that that seems a mess?

Miles Briggs: I absolutely do. We have reached stage 3 without the Government being able to work with parties across the chamber—and only recently has the Government had to do that. This is not an acceptable situation. There will be more

cases of wild camping and of people not going to organised campsites and caravan sites. I do not think that anyone in the chamber necessarily wants that to happen, but that will be the only way for people not to face a charge of up to 10 per cent or more. When people travel around our country, having to realise where they are, which local authority they are in and whether they are being charged will become the norm. That is ridiculous, and ministers should have fixed it before stage 3. I will press amendment 22.

The Deputy Presiding Officer (Annabelle Ewing): The question is, that amendment 22 be agreed to. Are we agreed?

Members: No.

The Deputy Presiding Officer: There will be a division. As this is the first division of stage 3, I will suspend for about five minutes to allow members to access the digital voting system.

15:17

Meeting suspended.

15:23

On resuming—

The Deputy Presiding Officer: We move to the division on amendment 22. Members should cast their votes now.

The vote is closed.

The Cabinet Secretary for Constitution, External Affairs and Culture (Angus Robertson): On a point of order, Presiding Officer. I could not connect via the app. I would have voted no.

The Deputy Presiding Officer: Thank you, Mr Robertson. Your vote will be recorded.

The Minister for Drugs and Alcohol Policy (Christina McKelvie): On a point of order, Presiding Officer. I could not connect to the app. I would have voted no.

The Deputy Presiding Officer: Thank you, Ms McKelvie. Your vote will be recorded.

Brian Whittle (South Scotland) (Con): On a point of order, Presiding Officer. My app would not connect. I would have voted yes.

The Deputy Presiding Officer: Thank you, Mr Whittle. Your vote will be recorded.

Jeremy Balfour (Lothian) (Con): On a point of order, Presiding Officer. My app would not connect. I would have voted yes.

The Deputy Presiding Officer: Thank you, Mr Balfour. Your vote will be recorded.

Douglas Lumsden (North East Scotland)

(Con): On a point of order, Presiding Officer. My app is saying that it did not connect. I, too, would have voted yes.

The Deputy Presiding Officer: Thank you, Mr Lumsden. Your vote will be recorded.

For

Balfour, Jeremy (Lothian) (Con)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Carlaw, Jackson (Eastwood) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Dowey, Sharon (South Scotland) (Con)
 Findlay, Russell (West Scotland) (Con)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Gallacher, Meghan (Central Scotland) (Con)
 Gosal, Pam (West Scotland) (Con)
 Greene, Jamie (West Scotland) (Con)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Hoy, Craig (South Scotland) (Con)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Lumsden, Douglas (North East Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Regan, Ash (Edinburgh Eastern) (Alba)
 Ross, Douglas (Highlands and Islands) (Con)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Wells, Annie (Glasgow) (Con)
 White, Tess (North East Scotland) (Con)
 Whittle, Brian (South Scotland) (Con)

Against

Adam, George (Paisley) (SNP)
 Adam, Karen (Banffshire and Buchan Coast) (SNP)
 Allan, Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Baker, Claire (Mid Scotland and Fife) (Lab)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Boyack, Sarah (Lothian) (Lab)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Brown, Siobhan (Ayr) (SNP)
 Burgess, Ariane (Highlands and Islands) (Green)
 Chapman, Maggie (North East Scotland) (Green)
 Choudhury, Foyso (Lothian) (Lab)
 Clark, Katy (West Scotland) (Lab)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Constance, Angela (Almond Valley) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Don, Natalie (Renfrewshire North and West) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Dunbar, Jackie (Aberdeen Donside) (SNP)
 Duncan-Glancy, Pam (Glasgow) (Lab)
 Fairlie, Jim (Perthshire South and Kinross-shire) (SNP)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (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, Neil (Airdrie and Shotts) (SNP)
 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)
 Hyslop, Fiona (Linlithgow) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lennon, Monica (Central Scotland) (Lab)
 Leonard, Richard (Central Scotland) (Lab)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Gillian (Central Scotland) (Green)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Marra, Michael (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAllan, Màiri (Clydesdale) (SNP)
 McArthur, Liam (Orkney Islands) (LD)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McLennan, Paul (East Lothian) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNair, Marie (Clydebank and Milngavie) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Minto, Jenni (Argyll and Bute) (SNP)
 Mochan, Carol (South Scotland) (Lab)
 Nicoll, Audrey (Aberdeen South and North Kincardine) (SNP)
 O'Kane, Paul (West Scotland) (Lab)
 Rennie, Willie (North East Fife) (LD)
 Robertson, Angus (Edinburgh Central) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Roddick, Emma (Highlands and Islands) (SNP)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Slater, Lorna (Lothian) (Green)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Collette (East Kilbride) (SNP)
 Stewart, Kaukab (Glasgow Kelvin) (SNP)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Sturgeon, Nicola (Glasgow Southside) (SNP)
 Sweeney, Paul (Glasgow) (Lab)
 Thomson, Michelle (Falkirk East) (SNP)
 Todd, Maree (Caithness, Sutherland and Ross) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Tweed, Evelyn (Stirling) (SNP)
 Villalba, Mercedes (North East Scotland) (Lab) [Proxy vote cast by Richard Leonard]
 Whitfield, Martin (South Scotland) (Lab)
 Whitham, Elena (Carrick, Cumnock and Doon Valley) (SNP)
 Wishart, Beatrice (Shetland Islands) (LD)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Deputy Presiding Officer: The result of the division is: For 25, Against 84, Abstentions 0.

Amendment 22 disagreed to.

The Deputy Presiding Officer: I call amendment 23, in the name of Miles Briggs, already debated with amendment 22. I remind members that, if amendment 23 is agreed to, I cannot call amendment 24 because of pre-emption.

Amendment 23 moved—[Miles Briggs].

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

Members: No.

The Deputy Presiding Officer: There will be a division. Members should cast their vote now.

The vote is closed.

Angus Robertson: On a point of order, Presiding Officer. My apologies: I am still unable to use my app. I would have voted no.

The Deputy Presiding Officer: Thank you. Your vote will be recorded.

Brian Whittle: On a point of order, Presiding Officer. I am still unable to connect. I would have voted yes.

The Deputy Presiding Officer: Thank you, Mr Whittle. Your vote will be recorded.

Maurice Golden (North East Scotland) (Con): On a point of order, Presiding Officer. I am unable to connect at all to the app. I would have voted yes.

The Deputy Presiding Officer: Thank you, Mr Golden. Your vote will be recorded.

Jeremy Balfour: On a point of order, Presiding Officer. I have the same issue. I would have voted yes.

The Deputy Presiding Officer: Thank you, Mr Balfour. Your vote will be recorded.

For

Balfour, Jeremy (Lothian) (Con)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Carlaw, Jackson (Eastwood) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Dowey, Sharon (South Scotland) (Con)
 Findlay, Russell (West Scotland) (Con)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Gallacher, Meghan (Central Scotland) (Con)
 Golden, Maurice (North East Scotland) (Con)
 Gosal, Pam (West Scotland) (Con)
 Greene, Jamie (West Scotland) (Con)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Hoy, Craig (South Scotland) (Con)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Kerr, Liam (North East Scotland) (Con)
 Lumsden, Douglas (North East Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Regan, Ash (Edinburgh Eastern) (Alba)
 Ross, Douglas (Highlands and Islands) (Con)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Wells, Annie (Glasgow) (Con)
 White, Tess (North East Scotland) (Con)
 Whittle, Brian (South Scotland) (Con)

Against

Adam, George (Paisley) (SNP)
 Adam, Karen (Banffshire and Buchan Coast) (SNP)
 Allan, Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Baker, Claire (Mid Scotland and Fife) (Lab)

Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Boyack, Sarah (Lothian) (Lab)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Brown, Siobhian (Ayr) (SNP)
 Burgess, Ariane (Highlands and Islands) (Green)
 Chapman, Maggie (North East Scotland) (Green)
 Choudhury, Foysol (Lothian) (Lab)
 Clark, Katy (West Scotland) (Lab)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Constance, Angela (Almond Valley) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Don, Natalie (Renfrewshire North and West) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Dunbar, Jackie (Aberdeen Donside) (SNP)
 Duncan-Glancy, Pam (Glasgow) (Lab)
 Fairlie, Jim (Perthshire South and Kinross-shire) (SNP)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (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, Neil (Airdrie and Shotts) (SNP)
 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)
 Hyslop, Fiona (Linlithgow) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lennon, Monica (Central Scotland) (Lab)
 Leonard, Richard (Central Scotland) (Lab)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Gillian (Central Scotland) (Green)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Marra, Michael (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAllan, Màiri (Clydesdale) (SNP)
 McArthur, Liam (Orkney Islands) (LD)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McLennan, Paul (East Lothian) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNair, Marie (Clydebank and Milngavie) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Minto, Jenni (Argyll and Bute) (SNP)
 Mochan, Carol (South Scotland) (Lab)
 Nicoll, Audrey (Aberdeen South and North Kincardine) (SNP)
 O'Kane, Paul (West Scotland) (Lab)
 Rennie, Willie (North East Fife) (LD)
 Robertson, Angus (Edinburgh Central) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Roddick, Emma (Highlands and Islands) (SNP)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Slater, Lorna (Lothian) (Green)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Collette (East Kilbride) (SNP)
 Stewart, Kaukab (Glasgow Kelvin) (SNP)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Sturgeon, Nicola (Glasgow Southside) (SNP)
 Sweeney, Paul (Glasgow) (Lab)

Thomson, Michelle (Falkirk East) (SNP)
 Todd, Maree (Caithness, Sutherland and Ross) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Tweed, Evelyn (Stirling) (SNP)
 Villalba, Mercedes (North East Scotland) (Lab) [Proxy vote cast by Richard Leonard]
 Whitfield, Martin (South Scotland) (Lab)
 Whitham, Elena (Carrick, Cumnock and Doon Valley) (SNP)
 Wishart, Beatrice (Shetland Islands) (LD)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Deputy Presiding Officer: The result of the division is: For 27, Against 83, Abstentions 0.

Amendment 23 disagreed to.

15:30

Amendment 24 moved—[Miles Briggs].

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

Members: No.

The Deputy Presiding Officer: There will be a division. Members should cast their vote now.

The vote is closed.

Angus Robertson: On a point of order, Presiding Officer. Unfortunately, I am still unable to connect to the app. I would have voted no.

The Deputy Presiding Officer: Thank you. Your vote will be recorded.

Brian Whittle: On a point of order, Presiding Officer. I am still unable to connect to the app. I would have voted yes.

The Deputy Presiding Officer: Thank you, Mr Whittle. Your vote will be recorded.

Clare Haughey (Rutherglen) (SNP): On a point of order, Presiding Officer. I could not connect to the voting app. I would have voted no.

The Deputy Presiding Officer: Thank you. Your vote will be recorded.

Monica Lennon (Central Scotland) (Lab): On a point of order, Presiding Officer. I could not connect to the app. I would have voted no.

The Deputy Presiding Officer: Thank you, Ms Lennon. Your vote will be recorded.

Martin Whitfield (South Scotland) (Lab): On a point of order, Deputy Presiding Officer. My app is failing to reconnect to confirm how I voted, but I would have voted no.

The Deputy Presiding Officer: Thank you, Mr Whitfield. Your vote will be recorded.

For

Balfour, Jeremy (Lothian) (Con)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Carlaw, Jackson (Eastwood) (Con)

Carson, Finlay (Galloway and West Dumfries) (Con)
 Dowe, Sharon (South Scotland) (Con)
 Findlay, Russell (West Scotland) (Con)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Gallacher, Meghan (Central Scotland) (Con)
 Golden, Maurice (North East Scotland) (Con)
 Gosal, Pam (West Scotland) (Con)
 Greene, Jamie (West Scotland) (Con)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Hoy, Craig (South Scotland) (Con)
 Haicro Johnston, Jamie (Highlands and Islands) (Con)
 Kerr, Liam (North East Scotland) (Con)
 Lumsden, Douglas (North East Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Regan, Ash (Edinburgh Eastern) (Alba)
 Ross, Douglas (Highlands and Islands) (Con)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Wells, Annie (Glasgow) (Con)
 White, Tess (North East Scotland) (Con)
 Whittle, Brian (South Scotland) (Con)

Against

Adam, George (Paisley) (SNP)
 Adam, Karen (Banffshire and Buchan Coast) (SNP)
 Allan, Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Baker, Claire (Mid Scotland and Fife) (Lab)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Boyack, Sarah (Lothian) (Lab)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Brown, Siobhian (Ayr) (SNP)
 Burgess, Ariane (Highlands and Islands) (Green)
 Choudhury, Foysol (Lothian) (Lab)
 Clark, Katy (West Scotland) (Lab)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Constance, Angela (Almond Valley) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Don, Natalie (Renfrewshire North and West) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Dunbar, Jackie (Aberdeen Donside) (SNP)
 Duncan-Glancy, Pam (Glasgow) (Lab)
 Fairlie, Jim (Perthshire South and Kinross-shire) (SNP)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (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, Neil (Airdrie and Shotts) (SNP)
 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)
 Hyslop, Fiona (Linlithgow) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lennon, Monica (Central Scotland) (Lab)
 Leonard, Richard (Central Scotland) (Lab)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Gillian (Central Scotland) (Green)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)

Marra, Michael (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAllan, Màiri (Clydesdale) (SNP)
 McArthur, Liam (Orkney Islands) (LD)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McLennan, Paul (East Lothian) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNair, Marie (Clydebank and Milngavie) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Minto, Jenni (Argyll and Bute) (SNP)
 Mochan, Carol (South Scotland) (Lab)
 Nicoll, Audrey (Aberdeen South and North Kincardine) (SNP)
 O’Kane, Paul (West Scotland) (Lab)
 Rennie, Willie (North East Fife) (LD)
 Robertson, Angus (Edinburgh Central) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Roddick, Emma (Highlands and Islands) (SNP)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Slater, Lorna (Lothian) (Green)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Collette (East Kilbride) (SNP)
 Stewart, Kaukab (Glasgow Kelvin) (SNP)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Sturgeon, Nicola (Glasgow Southside) (SNP)
 Sweeney, Paul (Glasgow) (Lab)
 Thomson, Michelle (Falkirk East) (SNP)
 Todd, Maree (Caithness, Sutherland and Ross) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Tweed, Evelyn (Stirling) (SNP)
 Villalba, Mercedes (North East Scotland) (Lab) [Proxy vote cast by Richard Leonard]
 Whitfield, Martin (South Scotland) (Lab)
 Whitham, Elena (Carrick, Cumnock and Doon Valley) (SNP)
 Wishart, Beatrice (Shetland Islands) (LD)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Deputy Presiding Officer: The result of the division is: For 27, Against 83, Abstentions 0.

Amendment 24 disagreed to.

Amendment 25 moved—[Miles Briggs].

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

Members: No.

The Deputy Presiding Officer: There will be a division. Members should cast their vote now.

The vote is closed.

Angus Robertson: On a point of order, Presiding Officer. Despite valiant attempts by information technology staff to log into the app, I am still unable to do so, unfortunately. I would have voted no.

The Deputy Presiding Officer: Thank you. Your vote will be recorded.

Keith Brown (Clackmannanshire and Dunblane) (SNP): On a point of order, Presiding Officer. I could not connect. I would have voted no.

The Deputy Presiding Officer: Thank you. Your vote will be recorded.

For

Balfour, Jeremy (Lothian) (Con)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Carlaw, Jackson (Eastwood) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Dowey, Sharon (South Scotland) (Con)
 Findlay, Russell (West Scotland) (Con)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Gallacher, Meghan (Central Scotland) (Con)
 Golden, Maurice (North East Scotland) (Con)
 Gosal, Pam (West Scotland) (Con)
 Greene, Jamie (West Scotland) (Con)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Hoy, Craig (South Scotland) (Con)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Kerr, Liam (North East Scotland) (Con)
 Lumsden, Douglas (North East Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Regan, Ash (Edinburgh Eastern) (Alba)
 Ross, Douglas (Highlands and Islands) (Con)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Wells, Annie (Glasgow) (Con)
 White, Tess (North East Scotland) (Con)
 Whittle, Brian (South Scotland) (Con)

Against

Adam, George (Paisley) (SNP)
 Adam, Karen (Banffshire and Buchan Coast) (SNP)
 Allan, Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Baker, Claire (Mid Scotland and Fife) (Lab)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Boyack, Sarah (Lothian) (Lab)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Brown, Siobhian (Ayr) (SNP)
 Burgess, Ariane (Highlands and Islands) (Green)
 Chapman, Maggie (North East Scotland) (Green)
 Choudhury, Foysol (Lothian) (Lab)
 Clark, Katy (West Scotland) (Lab)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Constance, Angela (Almond Valley) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Don, Natalie (Renfrewshire North and West) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Dunbar, Jackie (Aberdeen Donside) (SNP)
 Duncan-Glancy, Pam (Glasgow) (Lab)
 Fairlie, Jim (Perthshire South and Kinross-shire) (SNP)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (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, Neil (Airdrie and Shotts) (SNP)
 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)

Hyslop, Fiona (Linlithgow) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lennon, Monica (Central Scotland) (Lab)
 Leonard, Richard (Central Scotland) (Lab)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Gillian (Central Scotland) (Green)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Marra, Michael (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAllan, Màiri (Clydesdale) (SNP)
 McArthur, Liam (Orkney Islands) (LD)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McLennan, Paul (East Lothian) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNair, Marie (Clydebank and Milngavie) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Minto, Jenni (Argyll and Bute) (SNP)
 Mochan, Carol (South Scotland) (Lab)
 Nicoll, Audrey (Aberdeen South and North Kincardine) (SNP)
 O'Kane, Paul (West Scotland) (Lab)
 Rennie, Willie (North East Fife) (LD)
 Robertson, Angus (Edinburgh Central) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Roddick, Emma (Highlands and Islands) (SNP)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Slater, Lorna (Lothian) (Green)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Collette (East Kilbride) (SNP)
 Stewart, Kaukab (Glasgow Kelvin) (SNP)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Sturgeon, Nicola (Glasgow Southside) (SNP)
 Sweeney, Paul (Glasgow) (Lab)
 Thomson, Michelle (Falkirk East) (SNP)
 Todd, Maree (Caithness, Sutherland and Ross) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Tweed, Evelyn (Stirling) (SNP)
 Villalba, Mercedes (North East Scotland) (Lab) [Proxy vote cast by Richard Leonard]
 Whitfield, Martin (South Scotland) (Lab)
 Whitham, Elena (Carrick, Cumnock and Doon Valley) (SNP)
 Wishart, Beatrice (Shetland Islands) (LD)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Deputy Presiding Officer: The result of the division is: For 27, Against 84, Abstentions 0.

Amendment 25 disagreed to.

The Deputy Presiding Officer: At this point, I am going to have a short suspension of five minutes to allow us to investigate the connectivity issues. Thank you for your patience.

15:35

Meeting suspended.

15:56

On resuming—

The Deputy Presiding Officer: We will move swiftly back to where we were. [Interruption.] Members, I ask for some quiet, please. Amendment 1, in the name of Liam McArthur, has already been debated with amendment 22. I invite Liam McArthur to move or not move the amendment.

Liam McArthur: I have had a long time to think about it, Presiding Officer, but I am still inclined not to move it.

Amendment 1 not moved.

Amendment 2 not moved.

The Deputy Presiding Officer: Amendment 26, in the name of Miles Briggs, has already been debated with amendment 22. I invite Miles Briggs to move or not move the amendment.

Miles Briggs: So that we can test our app, I will move it.

Amendment 26 moved—[Miles Briggs].

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

Members: No.

The Deputy Presiding Officer: There will be a division. Members should cast their votes now.

The vote is closed.

Bill Kidd (Glasgow Anniesland) (SNP): On a point of order, Presiding Officer. Apparently, my app is still trying to connect. I would have voted no.

The Deputy Presiding Officer: Thank you, Mr Kidd. Your vote will be recorded.

The Cabinet Secretary for Social Justice (Shirley-Anne Somerville): On a point of order, Presiding Officer. Likewise, I would have voted no.

The Deputy Presiding Officer: Thank you. Your vote will be recorded.

Alex Cole-Hamilton, who is online, has a point of order.

Alex Cole-Hamilton (Edinburgh Western) (LD): On a point of order, Presiding Officer. I could not connect. I would have voted no.

The Deputy Presiding Officer: Thank you. Your vote will be recorded.

For

Balfour, Jeremy (Lothian) (Con)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Carlaw, Jackson (Eastwood) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Dowe, Sharon (South Scotland) (Con)

Findlay, Russell (West Scotland) (Con)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Gallacher, Meghan (Central Scotland) (Con)
 Golden, Maurice (North East Scotland) (Con)
 Gosal, Pam (West Scotland) (Con)
 Greene, Jamie (West Scotland) (Con)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Hoy, Craig (South Scotland) (Con)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Kerr, Liam (North East Scotland) (Con)
 Lumsden, Douglas (North East Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Regan, Ash (Edinburgh Eastern) (Alba)
 Ross, Douglas (Highlands and Islands) (Con)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Wells, Annie (Glasgow) (Con)
 White, Tess (North East Scotland) (Con)
 Whittle, Brian (South Scotland) (Con)

Against

Adam, George (Paisley) (SNP)
 Adam, Karen (Banffshire and Buchan Coast) (SNP)
 Allan, Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Baker, Claire (Mid Scotland and Fife) (Lab)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Boyack, Sarah (Lothian) (Lab)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Brown, Siobhian (Ayr) (SNP)
 Burgess, Ariane (Highlands and Islands) (Green)
 Chapman, Maggie (North East Scotland) (Green)
 Choudhury, Foyso (Lothian) (Lab)
 Clark, Katy (West Scotland) (Lab)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Constance, Angela (Almond Valley) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Don, Natalie (Renfrewshire North and West) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Dunbar, Jackie (Aberdeen Donside) (SNP)
 Duncan-Glancy, Pam (Glasgow) (Lab)
 Fairlie, Jim (Perthshire South and Kinross-shire) (SNP)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (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, Neil (Airdrie and Shotts) (SNP)
 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)
 Hyslop, Fiona (Linlithgow) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lennon, Monica (Central Scotland) (Lab)
 Leonard, Richard (Central Scotland) (Lab)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Gillian (Central Scotland) (Green)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Marra, Michael (North East Scotland) (Lab)

Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAllan, Màiri (Clydesdale) (SNP)
 McArthur, Liam (Orkney Islands) (LD)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McLennan, Paul (East Lothian) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNair, Marie (Clydebank and Milngavie) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Minto, Jenni (Argyll and Bute) (SNP)
 Mochan, Carol (South Scotland) (Lab)
 Nicoll, Audrey (Aberdeen South and North Kincardine) (SNP)
 O'Kane, Paul (West Scotland) (Lab)
 Rennie, Willie (North East Fife) (LD)
 Robertson, Angus (Edinburgh Central) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Roddick, Emma (Highlands and Islands) (SNP)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Slater, Lorna (Lothian) (Green)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Collette (East Kilbride) (SNP)
 Stewart, Kaukab (Glasgow Kelvin) (SNP)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Sturgeon, Nicola (Glasgow Southside) (SNP)
 Sweeney, Paul (Glasgow) (Lab)
 Thomson, Michelle (Falkirk East) (SNP)
 Todd, Maree (Caithness, Sutherland and Ross) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Tweed, Evelyn (Stirling) (SNP)
 Villalba, Mercedes (North East Scotland) (Lab) [Proxy vote cast by Richard Leonard]
 Whitfield, Martin (South Scotland) (Lab)
 Whitham, Elena (Carrick, Cumnock and Doon Valley) (SNP)
 Wishart, Beatrice (Shetland Islands) (LD)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Deputy Presiding Officer: The result of the division is: For 27, Against 84, Abstentions 0.

Amendment 26 disagreed to.

Amendments 27 to 29 not moved.

Amendment 3 moved—[Tom Arthur]—and agreed to.

Section 5—Calculation of levy

16:00

The Deputy Presiding Officer: Group 3 is on calculation of the levy. Amendment 30, in the name of the minister, is grouped with amendment 31.

Tom Arthur: Amendments 30 and 31 seek to change the way that a visitor levy is calculated. Together, they will remove from the bill the provision in section 5(1)(b), which extracts any amount paid as commission to a travel booking agent before the amount of visitor levy to be paid on a transaction is calculated. That provision was included in the bill to avoid a visitor levy being applied to an amount that included such

commission. However, since stage 2, VisitScotland, the national tourism agency, has expressed concerns that that provision could allow someone to deduct the amount of commission that an accommodation provider is paying to a travel booking agent.

The levels of commission paid can vary considerably depending on individual contracts, and such information is commercially sensitive. Therefore, the Government has explored the issue with business organisations, which are supportive of removing the provision on commission from the bill. Local government also supports the change, which has the added advantage of making the visitor levy calculation even simpler to understand and apply.

Daniel Johnson: The minister's point about simplicity is important and well made, and it was often made in the lead-up to the bill. Much of the detail will be contained in the statutory guidance. Will the minister elaborate on that? Given the controversies around whether the levy should be a flat fee or a percentage rate, what consideration will the guidance give to the simplicity of the calculation for local authorities that devise levy schemes?

Tom Arthur: Daniel Johnson makes an important point. As he highlights, a central area of contention was about whether the levy should be a flat fee or a percentage rate. In earlier consideration of the bill, a potential hybrid model was mooted. We have opted for the percentage model as was introduced, recognising that a consensus was not achieved on moving to a flat-rate model.

I absolutely agree on the imperative of ensuring that administration is as straightforward as possible. To achieve that, significant consultation requirements precede the introduction of any visitor levy, as we will touch on in relation to further amendments to the bill. I have lodged other amendments to introduce a visitor levy forum to ensure continuing consultation and engagement with business. Statutory guidance will be provided, and the expert group, which is led by VisitScotland, brings together experts from business and local government to ensure that those issues are addressed.

As I have highlighted, we put the guidance on to a statutory footing at stage 2. In further stage 3 amendments, we will specify matters that will have to be included in that guidance, and we will allow for that list to be amended.

Through collaborative working at a local level where a visitor levy has been implemented and through the requirements relating to the statutory guidance, there are a number of ways in which we can ensure that guidance and support are in place

to ensure that the administration of the levy is as effective and straightforward as possible. A key priority for me throughout our work on developing the proposal has been to ensure that there is as much administrative consistency and simplicity as possible for businesses across Scotland that are subject to a visitor levy, while allowing local flexibility to ensure that a visitor levy policy and the revenues raised can respond most appropriately to the assets and needs in order to help to grow, develop and sustain the local visitor economy.

I hope that that provides Daniel Johnson with some reassurance.

We lodged amendments 30 and 31 in response to concerns that were raised by industry. As I suggested, they will lead to a simpler approach, and they have the support of local government and industry. I encourage members to support them.

I move amendment 30.

Amendment 30 agreed to.

Amendment 31 moved—[Tom Arthur]—and agreed to.

After section 6

The Deputy Presiding Officer: Group 4 is on circumstances in which the levy is not to be payable or may be reimbursed. Amendment 32, in the name of Ross Greer, is grouped with amendments 4, 5, 8, 35 to 46, 51, 52 and 68.

Ross Greer (West Scotland) (Green): I start by thanking the minister for his excellent outreach and engagement on the bill, and I thank the legislation team for bearing with me as I drafted the amendments.

I offer amendment 32 as an alternative to amendment 4, in the minister's name. Both amendments concern capping the number of nights that the visitor levy would apply to. I offer the amendment as an alternative, but it is worth emphasising that both amendments could be agreed by Parliament and that they are compatible.

I offer amendment 32 as an alternative because the principle of the bill is that we are empowering local government. Therefore, any power that we add to the bill—capping the number of nights in this case—should be a decision that sits with local government. For that reason, the Greens will oppose amendment 4.

We recognise and appreciate the minister's comments that the Scottish Government would not be inclined to implement a cap as it stands, but we cannot guarantee that of any future Government. It is simply not a power that we think should sit at the national level. It is entirely reasonable to have

the power to cap the number of nights, but it should sit at the local level, as there could be significant variation across the country. For example, one area may have a significant infrastructure project that requires some people to stay there for a prolonged period in overnight accommodation, and that requirement would not apply elsewhere. That is exactly the kind of reason why the decision should sit with local authorities, and that is why I offer amendment 32 as an alternative to amendment 4. Again, I emphasise that if both amendments were passed, they would be compatible.

We support amendment 5, in the minister's name, and Jeremy Balfour's amendment 8.

Amendments 35 to 46, 51 and 52, in the names of Miles Briggs and Pam Gosal, will not be supported by the Green group. To go back to the principle that the bill is about empowering local government, those amendments go a step too far in creating new national requirements in the bill. Decisions should be made by local authorities, and we talk a lot in the Parliament about empowering local government. The bill does that and I do not want to start rolling back on that by adding more complications and setting more rules at the national level.

I move amendment 32.

Tom Arthur: I will speak to all the amendments in the group, including my amendments 4, 5 and 68.

As we have just heard, amendment 32 will make it explicit that a local authority can place a cap on the maximum number of nights to which a visitor levy can apply in relation to a period of consecutive nights in one place of overnight accommodation. Our view is that local discretion is already possible under the bill, but the Government is happy to make it explicit, so we will support amendment 32.

On the same issue, amendment 4 would give ministers the power to create a national cap on the maximum number of nights to which a visitor levy could apply. That reflects discussions that I have had in the light of an amendment that was lodged by Daniel Johnson at stage 2. Amendment 4 would create a tool that could be used in the future, if necessary, to set a national cap, after consultation with local government and businesses and with the approval of Parliament.

Amendment 5 is intended to add to the bill the reassurance that, as part of the initial process that it must follow when introducing a scheme, a local authority will be required to make a statement about any potential exemptions to the scheme. The amendment would mean that any proposed exemptions would have to be explicitly highlighted at that early stage.

Miles Briggs's amendments 35 to 45 and 51 seek to put in place 10 exemptions that would apply in every single visitor levy scheme. I have sympathy for some of the scenarios that Miles Briggs has highlighted, but the sheer volume is a concern. Business has consistently told me that the more exemptions there are to a visitor levy scheme, the more complexity there is and the greater the administrative cost.

There are also exemptions in the list that lack a robust definition or that are irrelevant in many local authorities. To take one example, amendment 42 seeks to exempt those who are

"on work or business travel".

However, what would happen if a visitor travelled with her family, held one business meeting at the start of the visit and held one at the end? Would that be a family holiday or a business trip? Amending the bill in that way would leave so many holes in a visitor levy scheme that it would be easier to say who would pay it.

Amendment 51 supplies some definitions but still leaves other terms, such as "technician", undefined.

In another example, amendment 39 seeks to create an exemption for those who are stranded due to a ferry cancellation. I appreciate that that might be relevant in some local authorities but, as members will understand, it is of no relevance in others.

The amendments would require every local authority to include the exemptions and set out practical arrangements for their administration whether or not they were relevant to local circumstances. Given that a local authority has the power to create local exemptions, it is not necessary for the amendments to impose exemptions at the national level for every single scheme. An island authority or those with direct ferry links to the islands could already create such exemptions under the bill if they believed that to be necessary.

Although the list of proposed exemptions is long, there might be other circumstances that are relevant to local circumstances that we have not considered. The bill already contains a power in section 10 for ministers to create national exemptions, should there be a need to do so, in addition to local exemptions created by local authorities. I am open to using that power in the future if there is consensus among local government, the Parliament and businesses that a specific exemption at national level is required.

Nevertheless, I believe that a strong case for a national exemption has been made in relation to amendment 8, in the name of Jeremy Balfour, and the Government is able to support it. The

amendment is specific about the people whom it will cover, clearly identifying those who are in receipt of disability benefits, and it allows local authorities to make the practical arrangements for the exemption. It also reflects existing arrangements. I will, of course, let Mr Balfour set out his amendment in more detail.

Amendment 46, in the name of Pam Gosal, seeks to ensure that a visitor levy scheme

“must specify whether the levy is not payable in relation to ... an annual turnover below the VAT threshold.”

I know that the interaction of VAT and the visitor levy has been a concern of Pam Gosal during the passage of the bill, and I thank her for lodging the amendment.

The Government's long-standing position is that any local authority thinking about introducing a visitor levy will need to consider the potential VAT implications that it would have for relevant businesses in their area. A local authority could, if it chose, create an exemption from a visitor levy for businesses that are near the VAT threshold. Accordingly, the Government will support amendment 46, which makes it clear that the authority's decision on that must be clearly stated.

I note that the supplementary amendment 52, which would add a definition of “VAT threshold” to the bill, does not add the correct reference to the current VAT threshold. Therefore, the Government has lodged amendment 68, which references the correct legislative position. I ask Pam Gosal not to move amendment 52, which the Government does not support, and to support amendment 68 instead.

I am conscious of time, so I will conclude my remarks there.

Jeremy Balfour: I declare an interest in being in receipt of the personal independence payment. I thank the minister for his constructive engagement on the issue.

As most members in the chamber are aware, those with a disability are often the poorest in our society. They have financial restraints due to lack of employment opportunities, perhaps, and costs that relate to the disability. A holiday—a trip away—often has to be planned months in advance, and anything that would prevent those people from being able to take a break should not be allowed to get in their way.

The system that will be introduced will be up to each local authority to decide, but, through amendment 8, we are laying down the principle and the types of benefits that somebody would have to be on to get the exemption.

The good news is that it is a simple system that is already in use, and it would work well for local

authorities and those who would have to administer it locally. If, for example, someone went up to the Festival theatre here in Edinburgh, or if they were lucky enough to go to Euro Disney, Legoland, Blackpool or other places where I go on holiday, they would find that the scheme is already working. The Department for Work and Pensions issues an annual letter—as Social Security Scotland will do, in due course—telling someone that they are entitled to a benefit and at what rate that benefit is set. They take that letter to the appropriate venue, show the person there the letter and get the exemption that they offer.

16:15

There will be no cost to the taxpayer, because those letters already have to be issued and are in common use. That will also mean that the person who owns the hotel or bed and breakfast will not have to make a judgment about whether someone is disabled, because only those who are in the categories named in the amendment will receive a letter, which they will have to show.

The exemption will apply to all accommodation, which means that those coming to B and Bs, caravan sites and so on will also benefit. I am pleased to know that charities such as Euan's Guide can provide training for accommodation providers, which again means that there should be no charge for local authorities.

I know that the measure will make a small difference, but it will make a big difference for many disabled people and their families.

I again thank the minister for his engagement and hope that everyone here will support amendment 8.

Miles Briggs: I am beginning to take personally the amendments that have been accepted.

From the outset of the bill process, I have argued for the development of a national set of exemptions. When the bill was first published, it included a voucher scheme for exemptions although, sadly, there was little or no detail about how such a scheme would work in practice.

I have attempted to work with the minister and the Government on these important amendments. I welcome the fact that the Government has accepted the cases I have previously put forward for exempting children and young people under 18 from the bill, and I welcome the fact that the Government has made progress regarding amendment 8, from my colleague Jeremy Balfour, and my colleague Pam Gosal's amendment 46, on VAT exemption thresholds.

I have significant concerns that the short-term let legislation that we have seen, which was poorly drafted, has resulted in a postcode lottery, with

different councils taking forward different schemes. That is a damaging development.

My amendments 35 and 38, which I drafted in the way that the Government suggested, would provide national exemptions that I think should be part of the bill, including for Scots who are visiting family members in hospitals, hospices or care homes. Many Scots who support the establishment of a visitor levy think that it is for tourists who come to our country, but the reality of the bill is very different. As I have said from the outset, this is not a visitor levy—it is an accommodation tax. In the future, everyone who books accommodation in Scotland will face an additional tax on top of the cost of that booking. That will affect, for example, someone looking to book into a local B and B while work is being done to help their home to achieve net zero—which the Greens say they want to see—or those who have been impacted by flooding, which we have seen across communities in Angus. They will pay a tax to stay in a B and B or a guest house.

My amendment 44 would therefore introduce an exemption for people living in a local authority area where the levy is in place, and amendment 45 would also exempt those whose permanent residence is in Scotland. Given the fact that the ferry fleet is vulnerable to cancellations, which are increasingly seen in many of our island communities, amendment 39 would also provide an exemption to prevent visitors from having to pay the levy again after a ferry cancellation.

Looking at them as a collection of amendments, I believe that having those exemptions in the bill would provide a set of safeguards to protect people in Scotland from having to pay the tax when they stay away from home for reasons that I believe none of us would want to see used to require payment that is meant to relate to tourist activity. I believe that that should be set out in the bill, and I will therefore move the amendments in my name.

Pam Gosal (West Scotland) (Con): I place on record my thanks to the clerks of the Local Government, Housing and Planning Committee for their work on our consideration of the bill. I also thank the organisations that have sent briefings to members, because I know how much time and effort those take to write.

At stage 2, I lodged an amendment that sought to exempt from the levy accommodation providers that are operating below the VAT threshold. The minister rejected the amendment on the basis that local authorities could choose to exempt businesses that operate under the VAT threshold if they wished to do so. Today, my amendments 46 and 52 seek to ensure that a visitor levy scheme must specify

“whether the levy is not payable in relation to accommodation which has an annual turnover below the VAT threshold.”

I have made it clear throughout the bill's passage through Parliament that the levy is the last thing that the tourism sector needs right now. It will add cost and complexity for those who are running on tight margins. The Association of Scotland's Self-Caterers put it best in saying that the industry feels that it is

“being shrunk by regulation while also being taxed on top.”

Operating a small business in Scotland is exceptionally costly and the challenge is intensified by business rates, VAT and stringent regulations on short-term lets. According to the Federation of Small Businesses, approximately 2,000 to 3,000 small accommodation providers are not VAT registered. A significant concern for many of those operators is the risk of exceeding the VAT threshold due to the levy. Instead of paying VAT from actual profits, small businesses would, in effect, be paying VAT because of their new role as an unpaid tax collector for councils.

The Scottish Conservatives want to see a workable solution embedded in the bill, which is why I have watered down my previous amendment. Although my amendment 46 falls short of requiring those who operate under the VAT threshold to be exempt, it seeks to introduce an exemption for businesses that have an annual turnover that is below the VAT threshold.

In COSLA's briefing, its second request is that exemptions be kept local. My amendment does not contradict that, and I hope that it also helps to address my colleague Ross Greer's concern. My amendment has been supported by the Association of Scotland's Self-Caterers and Scottish Land & Estates.

I am happy to not move amendment 52 and to support the minister's amendment 68. It is good to hear that the minister supports my amendment 46, and I ask members across the chamber to support it, too.

Mark Griffin (Central Scotland) (Lab): The amendments would introduce a range of exemptions. We support Jeremy Balfour's amendment 8 for the reasons that he gave but also because of the detail that he has set out on how the exemption would be evidenced, which is clear and easy for accommodation providers to understand.

We also support the principles of a number of other amendments in the group. We are sympathetic to those who are receiving respite, visiting family in hospital or visiting those in prison. We support many of the individual amendments, but, like the minister, we are concerned about the cumulative impact of all the amendments and

about how accommodation providers will obtain proof of exemption. We have a great deal of sympathy for a number of the amendments, but we would like some reassurance as to how they would operate cumulatively and how we would expect accommodation providers to receive evidence of exemption.

Daniel Johnson: There are amendments in the group that relate to the VAT threshold and the number of nights stayed. Those are both areas on which I lodged amendments at stage 2, and I am very pleased to see the amendments at stage 3.

The point about having a maximum number of nights is important. What is proposed is a transient visitor levy. There comes a point at which a stay is no longer a visit and the person is, to a degree, permanently resident, particularly if they are working here. My view and my concern stem from the nature of the Edinburgh festivals and the fact that many people stay in Edinburgh for quite a prolonged period of time during the summer. They are no longer visitors at that point; they are working and contributing to the local economy. I would have preferred to see a threshold set for that, but I recognise that the bill represents a balance between setting stipulations nationally and providing local discretion. My concern is that local authorities will be incentivised to maximise the number of opportunities that they have for the amount to be levied. Nonetheless, I recognise that balance.

Likewise, I echo Pam Gosal's comments. A great number of accommodation providers in Scotland are very small and run their businesses from a petty cash tin and an exercise book. It is important not to unduly burden them. Having a provision on a VAT threshold is sensible and proportionate. I therefore support the amendments on the VAT threshold.

The Presiding Officer (Alison Johnstone): I call Ross Greer to wind up and to press or withdraw amendment 32.

Ross Greer: I will be brief. I appreciate the Government's support for amendment 32, and I recognise Daniel Johnson's work to advance the argument for a cap on the number of nights for which the levy can be applied. In my opening speech, I outlined why Green Party members believe that the decision on that should sit with local authorities. As Mr Johnson outlined, there are a range of reasons why it would be entirely reasonable for a local authority to set a cap, given particular circumstances in its area, whether that be in Edinburgh during the festival or in the Highlands if, for example, a significant infrastructure project required a large number of people to stay in overnight accommodation for a period. However, we fundamentally believe that

such a decision should be taken at a local level, given that we are creating a new local tax.

I was quite taken by the minister's point about the potential confusion that could be created by the introduction of too many exemptions and too many national rules and requirements, particularly when, in some cases, there is not necessarily any clear distinction. The example was given of a family holiday, to either side of which a business meeting or a couple of days of work is tacked on. I have definitely made myself unpopular on family holidays by putting a day of work or a couple of meetings at either end, so I can absolutely see how that would be possible.

Fundamentally, given that we are trying to empower our colleagues in local government to make decisions that suit their areas, we should give them the greatest possible level of discretion, as was outlined in the COSLA briefing.

I press amendment 32.

Amendment 32 agreed to.

Section 8—Third party arrangements

Amendment 33 not moved.

Section 10—Exemptions and rebates

Amendment 4 moved—[Tom Arthur].

The Presiding Officer: The question is, that amendment 4 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

The vote is closed.

Jeremy Balfour: On a point of order, Presiding Officer. My phone did not connect. I would have voted yes.

The Presiding Officer: Thank you, Mr Balfour. We will ensure that that is recorded.

Russell Findlay (West Scotland) (Con): On a point of order, Presiding Officer. My app did not connect. I would have voted yes.

The Presiding Officer: Thank you, Mr Findlay. We will ensure that your vote is recorded.

Daniel Johnson: On a point of order, Presiding Officer. I would have voted yes.

The Presiding Officer: Thank you, Mr Johnson. We will ensure that that is recorded.

For

Adam, George (Paisley) (SNP)
 Adam, Karen (Banffshire and Buchan Coast) (SNP)
 Allan, Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Baker, Claire (Mid Scotland and Fife) (Lab)
 Balfour, Jeremy (Lothian) (Con)

Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Boyack, Sarah (Lothian) (Lab)
 Briggs, Miles (Lothian) (Con)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Brown, Siobhian (Ayr) (SNP)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Carlaw, Jackson (Eastwood) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Choudhury, Foysol (Lothian) (Lab)
 Clark, Katy (West Scotland) (Lab)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Constance, Angela (Almond Valley) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Don, Natalie (Renfrewshire North and West) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Dowey, Sharon (South Scotland) (Con)
 Dunbar, Jackie (Aberdeen Donside) (SNP)
 Duncan-Glancy, Pam (Glasgow) (Lab)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Fairlie, Jim (Perthshire South and Kinross-shire) (SNP)
 Findlay, Russell (West Scotland) (Con)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Gallacher, Meghan (Central Scotland) (Con)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Golden, Maurice (North East Scotland) (Con)
 Gosal, Pam (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, Neil (Airdrie and Shotts) (SNP)
 Greene, Jamie (West Scotland) (Con)
 Griffin, Mark (Central Scotland) (Lab)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harper, Emma (South Scotland) (SNP)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Hoy, Craig (South Scotland) (Con)
 Hyslop, Fiona (Linlithgow) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Kerr, Liam (North East Scotland) (Con)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lennon, Monica (Central Scotland) (Lab)
 Leonard, Richard (Central Scotland) (Lab)
 Lumsden, Douglas (North East Scotland) (Con)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Marra, Michael (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 McAllan, Màiri (Clydesdale) (SNP)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McLennan, Paul (East Lothian) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNair, Marie (Clydebank and Milngavie) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Minto, Jenni (Argyll and Bute) (SNP)
 Mochan, Carol (South Scotland) (Lab)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Nicoll, Audrey (Aberdeen South and North Kincardine) (SNP)
 O’Kane, Paul (West Scotland) (Lab)

Regan, Ash (Edinburgh Eastern) (Alba)
 Robertson, Angus (Edinburgh Central) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Roddick, Emma (Highlands and Islands) (SNP)
 Ross, Douglas (Highlands and Islands) (Con)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Stewart, Kaukab (Glasgow Kelvin) (SNP)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Sturgeon, Nicola (Glasgow Southside) (SNP)
 Sweeney, Paul (Glasgow) (Lab)
 Thomson, Michelle (Falkirk East) (SNP)
 Todd, Maree (Caithness, Sutherland and Ross) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Tweed, Evelyn (Stirling) (SNP)
 Villalba, Mercedes (North East Scotland) (Lab) [Proxy vote cast by Richard Leonard]
 Wells, Annie (Glasgow) (Con)
 White, Tess (North East Scotland) (Con)
 Whitfield, Martin (South Scotland) (Lab)
 Whitham, Elena (Carrick, Cumnock and Doon Valley) (SNP)
 Whittle, Brian (South Scotland) (Con)
 Yousaf, Humza (Glasgow Pollok) (SNP)

Against

Burgess, Ariane (Highlands and Islands) (Green)
 Chapman, Maggie (North East Scotland) (Green)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Greer, Ross (West Scotland) (Green)
 Harvie, Patrick (Glasgow) (Green)
 Mackay, Gillian (Central Scotland) (Green)
 McArthur, Liam (Orkney Islands) (LD)
 Rennie, Willie (North East Fife) (LD)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Slater, Lorna (Lothian) (Green)
 Stevenson, Collette (East Kilbride) (SNP)
 Wishart, Beatrice (Shetland Islands) (LD)

The Presiding Officer: The result of the division is: For 99, Against 12, Abstentions 0.

Amendment 4 agreed to.

Section 12—Prior consultation on scheme

Amendment 5 moved—[Tom Arthur]—and agreed to.

16:30

The Presiding Officer: Group 5 is on visitor levy forums. Amendment 6, in the name of the minister, is grouped with amendments 13 to 15.

Tom Arthur: During my meetings with accommodation providers and business organisations, I heard genuine concern. Although the bill put in place measures for consultation before a visitor levy scheme is introduced, businesses wanted a means of ensuring that there are also measures once a scheme has been introduced. The Government listened to those views and has therefore lodged the amendments in group 5. Together, the amendments will require the creation of visitor levy forums and put in place

suitable measures to ensure that they have the opportunity and information to contribute their views effectively.

Amendment 13 will require a local authority that establishes a visitor levy scheme to set up a visitor levy forum. That will have to be done within six months of the decision to introduce a scheme—that is, during the implementation period for a scheme, which is currently in the bill. Thereafter, the forum will have to meet regularly, at least twice a year, and discuss and advise the local authority on the scheme. The forum's membership will be drawn from communities, businesses that are engaged in tourism and tourism organisations in the area. Councillors can be part of the forum so that they can directly hear the views of its members, but they cannot be a majority. The exact membership of each forum will therefore reflect the local area.

Ariane Burgess: Although forums are welcome, I seek the minister's assurance that they will be balanced, that they are for consultation and that decisions will still be made by local elected members who are democratically accountable.

Tom Arthur: I confirm that the forum is a consultative body but final decisions would be taken by democratically elected local members who are accountable to their electorate. I am happy to provide that reassurance.

Amendments 6 and 14 will require a local authority to consult the forum when it is considering modifying a visitor levy scheme or consulting, under section 17, on how funding is used. Amendments 15 and 16 will require a local authority to provide the forum with the local authority's annual report on the visitor levy scheme and the more substantial three-yearly review that must be carried out. Together, the amendments give business and communities a robust mechanism for on-going and meaningful engagement on a visitor levy scheme. I ask members to support them.

I move amendment 6.

Miles Briggs: I welcome the amendments in this group; they are in line with the amendments that I lodged at stage 2.

It is important to put on the record the fact that the Government has said from the outset that the bill is about improving investment in tourism. Significantly, that will be from income from the accommodation sector, which is not necessarily directly linked to the tourism facilities on which the money might end up being spent. Having an opportunity to input into that is important.

What this looks like on the tin when it is implemented will also be key. As an Edinburgh MSP, I have specific concerns that the

Government might want to withdraw from spending on our cultural sector and that it might point councils to the levy if they are seeking money to spend on the cultural sector. I hope that that will not be the case, but we will see once the policy is in place.

I very much welcome that my amendments on reporting have been accepted by the Government.

Tom Arthur: I thank Mr Briggs for his constructive engagement with other members, businesses and business representative organisations in developing his proposal. Again, I encourage all members to support the relevant amendments.

Amendment 6 agreed to.

The Presiding Officer: Group 6 is on visitor levy scheme objectives, coming into force and modifications. Amendment 34, in the name of Ross Greer, is grouped with amendments 7, 9, 47, 48, 10, 49, 50, 11 and 12. I remind members that amendments 47 and 48 are direct alternatives—that is, they can both be moved and decided on, and the text of whichever is the last to be agreed to is what will appear in the bill.

Ross Greer: Amendment 34 replicates the language that is used in the workplace parking levy provision in the Transport (Scotland) Act 2019. It follows the principle for which I argued in relation to group 4: the levy is a local tax, and it should be down to the judgment of a local authority and local elected members, as my colleague Ariane Burgess just mentioned, to decide whether spending is within scope.

Amendment 34 seeks to provide clarity over the authority that local councils have to make these decisions. I believe that, if it is passed and the provision is included in the bill, it will reduce the risk of legal challenge by those who believe that councils have taken decisions that are outwith scope.

Amendments 47 and 48 replicate the comments that COSLA made in its briefing for the debate, under a heading that was something along the lines of "Let councils get on with it". They reflect the fact that some local authorities have already put a substantial amount of work into developing potential visitor levy schemes—Edinburgh, Highland and Glasgow are the most obvious examples—and the 18-month lead-in time is, therefore, simply too long. Some local authorities have already done months or even years of engagement and development work on the levy.

As the Presiding Officer mentioned, amendments 47 and 48 are alternatives. The Green group's preference is for an introductory period of six months, rather than 18 months, but we have offered a 12-month alternative as a

compromise if Parliament is not inclined to agree to six months but agrees that 18 months is perhaps too long.

Green members oppose amendments 9 and 10 because they delay the point at which that time period, which is currently 18 months, can start to the point of publication of the final version of a local authority's scheme. We believe that the lead-in time should be able to run in parallel with the development process, so that the countdown can start earlier in the process than the point at which the final version of the scheme is published. Amendment 9 also introduces an 18-month requirement for "significant modification" of a scheme, which we do not believe is necessary.

Amendments 49 and 50 would clarify that local authorities—in particular those that I mentioned, such as Edinburgh, Highland and Glasgow, which have already done the work—can essentially count backwards, whether the period is 18 months or whatever Parliament is about to agree to, to begin that timescale, in order to reflect the work that has already been done. Amendment 49 would specify that the 18-month period can be counted as beginning on the date on which the bill was introduced to Parliament, if local authorities had started doing the work then. Alternatively, amendment 50 would specify that that point would be the date on which the bill is given royal assent and becomes an act, so that the period could start before the secondary legislation that will be required to implement much of the bill is brought forward.

Clearly, local levies will not be able to come in until the secondary legislation is passed by Parliament. The purpose of amendments 49 and 50 is to allow local authorities to—as COSLA expressed—get on with it. Some local authorities are champing at the bit to introduce the schemes, and the revenue from them would be of huge value to the local community, the visitor economy and visitors themselves. We want to see as few barriers as possible in their way, and we want to recognise the work that some local authorities—including, as I mentioned, Edinburgh, Highland and Glasgow—have already done to engage with their local communities and with local businesses, and to ensure that they are in a position to introduce these schemes as soon as possible.

I move amendment 34.

Tom Arthur: This is a fairly large group of amendments, many of which are interrelated, so I will cover them in the most logical order that I can.

The objectives and the use of funding that is raised by a visitor levy scheme have been a consistent focus throughout the bill process. The objectives of a visitor levy scheme must relate to developing, supporting or sustaining facilities or

services that are substantially for, or used by, people who are visiting an area for leisure or business purposes, or both. Amendment 34 from Ross Greer seeks to make that a subjective test that would effectively be decided by a local authority. Although I respect and appreciate the arguments that Mr Greer makes, in my view, that would cut across the point of having a clear test in the bill, and the Government, therefore, does not support the amendment.

Turning to the issue of modifying a scheme, amendments 9 and 10 reflect the discussions that I have had with stakeholders about when the 18-month implementation period should apply. The Government's position is that the 18-month implementation period should apply when a visitor levy scheme is introduced or undergoes a significant modification. Amendment 9 clarifies that in the bill, and amendment 10 sets out the changes that would be classed as significant modifications. They include increasing the percentage rate of a levy and expanding the geographical area in which a levy applies.

Amendments 11 and 12 allow ministers to make regulations to change the list of significant modifications in the future. That would be possible only after consultation with local authorities and tourism and business stakeholders, and subject to the approval of Parliament, and that power is there to be used in future if necessary.

Amendment 7 adds a visitor levy scheme's objectives to the required content of a visitor levy scheme. That means that modifying a scheme's objectives will require the same consultation as any other modification to a scheme.

Ross Greer has lodged a number of amendments relating to when a visitor levy comes into force. The Government continues to believe that there is a strong case for the 18-month implementation period. Eighteen months provides adequate time for both local authorities and businesses to put in place systems and to train staff to effectively collect and administer a levy. Some 82 per cent of respondents to our public consultation supported a timeframe of at least one financial year following the conclusion of consultation and engagement activities. That was also supported by 16 out of the 18 local authorities that responded to the question. A period of 18 months is the recommended time as suggested by the European Tourism Association.

The Parliament is legislating for all 32 local authorities and is seeking to put in place a robust bill that will be in place for many years to come. With that perspective, I do not believe that it is right to be driven by the current views of any one particular local authority. The Government therefore does not support amendments 47 or 48, which seek to reduce the 18-month period.

Amendments 49 and 50 both seek to redefine the point at which a local authority can make a decision to introduce a visitor levy scheme. In my view, both those amendments contradict the clear, measured process that the bill would put in place. In the case of amendment 49, that could potentially mean a visitor levy being put in place before the end of this year, which would cause substantial concern and problems for accommodation providers and the tourism industry in general. The Government does not support either of those amendments. I can assure Ross Greer, however, that the Government's intention is to follow the usual timescales in commencing the bill and bringing it into force. We want local government to have the powers, hence our introducing the bill and guiding it through Parliament. I am not prepared, however, to shortcut a thorough process of consultation and implementation, which will make time for all voices to be heard and will allow businesses and local authorities to implement a visitor levy efficiently.

For those reasons, I ask members to support the Government amendments in this group.

Daniel Johnson: It is undoubtedly true that there are local authorities that are, as Ross Greer put it, champing at the bit: those local authorities that experience the highest volumes of tourism, and which, in turn, experience some of the highest costs. The visitor levy will undoubtedly make a big difference in that regard. It is because of that desire that my colleague Sarah Boyack lodged amendments at stage 2.

However, we need to consider the time that is required by businesses, especially some small businesses, to prepare for the change. As someone who has had to implement changes that have been imposed by Government, particularly VAT changes at till-point systems, I know that doing so is not always easy or straightforward. I do not mean to make a difficult point here, because I am trying to be constructive, but we have had recent experience of controversy being caused when changes to regulations or requirements have been introduced, perhaps without adequate timelines. It is only right that, for such a measure, we take our time and strike a balance between the needs of local authorities and those of local businesses.

The other observation that I would make, as a former retailer—it is not exactly the same thing as running accommodation, but it has its parallels—is that, as much as consideration should be given to the time that is taken, consideration should also be given to the point in the year at which such a levy is introduced by any local authority. We do not want local authorities to introduce a levy at peak season. I argue that it would be folly to introduce one in April, May or June, just as businesses are

hitting peak periods. I urge local authorities that are considering such levies to introduce them in low season—in January, February or March. I wonder whether the minister might reflect on those sorts of issues that local authorities might want to consider.

16:45

Tom Arthur: On that point, it is important that local authorities take into account such issues in order to ensure confidence among businesses and, ultimately, to realise the potential of the visitor levy as a force for good that can generate significant revenues for local visitor economies. The processes of administration and the way in which local government takes forward such proposals must be built on the most solid foundations of consultation and engagement with businesses, in order to bring their lived experience and expertise to bear. We are seeking to capture that through our work on the national guidance, and I reassure Daniel Johnson and the Parliament that such issues relating to implementation and administration will be reflected in that guidance.

Daniel Johnson: I thank the minister for that intervention. The approach that the Government is taking—using statutory guidance as the vehicle and undertaking a consultation with the industry—strikes the balance that I alluded to earlier. In relation to the previous group of amendments, the visitor levy forum will also enable that dialogue to take place at a local level.

We need to strike the right balance. I hear the calls from local authorities, and I understand their needs, but I also have concerns about businesses being given adequate time to prepare to implement a levy, given that they are the ones that will have to administer it.

Sarah Boyack (Lothian) (Lab): As the minister will be aware from our consideration of the bill, I am keen for the City of Edinburgh Council to be able to get on and implement a levy as quickly as possible. As Daniel Johnson mentioned, I lodged probing amendments at stage 2—they were very similar to a couple of those that Ross Greer referenced—in relation to delivering the potential benefits of a visitor levy in a timely manner.

I listened carefully to and have reflected on the discussion at stage 2, as well as the views that we received from the industry. At the end of the day, I want the levy to work. A key part of that involves ensuring that accommodation providers have the time that they need to be ready to introduce the levy from day 1. At the same time, it is key that the benefits of the visitor levy are not delayed for too long.

The City of Edinburgh Council can move more quickly than other local authorities, because it has

been working with local stakeholders on a transient visitor levy for years. Some of us have been involved in discussions about the need for a tourist or visitor levy for almost a decade. I know that the local authority has been following the legislative process in the Parliament very closely and that it has already carried out a number of consultations in Edinburgh to get the discussion going on the implementation side of our ambition.

Will the minister commit to working closely with the City of Edinburgh Council to ensure that the work that it needs to do to meet the consultation requirements that are set out in section 12 of the bill is kept to a minimum, as is reasonable, so that lessons can be learned from our experience in Edinburgh and that we can get on with joining cities and localities across Europe in introducing a levy? I would be delighted to take an intervention from the minister.

Tom Arthur: I am happy to commit to continuing to engage with individual local authorities and COSLA. I recognise the level of ambition in Edinburgh and, indeed, in the Highlands and Glasgow, as Ross Greer referenced. I very much appreciate the desire to just get on with it, as COSLA put it. As I touched on, it is important to remember that we are legislating for all 32 local authorities and for a scheme that will be in force for many years to come. I remain committed to having constructive engagement with the industry and local government to ensure that we move forward with implementation in as efficient and effective a way as possible. In that spirit, my door always remains open if members wish to discuss such matters further.

Sarah Boyack: I will definitely take up that offer. The meetings with the minister and representatives from the council have already been useful.

I will sum up. In some ways, Edinburgh is almost a pilot area, because the work has been going on for so long. It is crucial for our cultural sector and the key services that a tourist visitor levy would enable us to deliver that we are able to get on with it.

I welcome the minister's constructive comments. I hope that we can get the bill through and get it implemented in a timely manner, and that we do not have to wait for too long. As others have said, there are local authorities that are champing at the bit, and an awful lot of hard work has already been done in preparation. I hope that we can be constructive and get moving on the matter.

Liam McArthur: I have found the debate on these amendments to be extremely useful. I very much recognise Sarah Boyack's explanation not just of what Ross Greer talked about in respect of

certain local authorities champing at the bit, but in detailing the preparatory work that has been ongoing for some time, not just in the City of Edinburgh Council but in Glasgow City Council and Highland Council.

Daniel Johnson made a valid point about the need to strike a balance. Even in areas where a lot of preparatory work has been undertaken, second-guessing what Parliament might do in terms of any amendments to the legislation, even if it is expected to pass, would be dangerous. In the interests of ensuring successful implementation of the bill not just in the three council areas that have been mentioned but in, potentially, the other 29 authorities around the country, taking additional time is, as Daniel Johnson was right to point out, the best way to move forward. That will be reflected in the way that we address the amendments in the group.

Ross Greer: I will press amendment 34.

I very much associate myself with Sarah Boyack's remarks. I have nothing more to add other than that, to help the clerks, I will not move amendment 48 if amendment 47 falls, and I will not move amendment 49 if amendment 10 is agreed to.

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. Members should cast their votes now.

The vote is closed.

Christine Grahame (Midlothian South, Tweeddale and Lauderdale) (SNP): On a point of order, Presiding Officer. My phone would not connect. I would have voted no.

The Presiding Officer: Thank you, Ms Grahame. We will ensure that that is recorded.

For

Baker, Claire (Mid Scotland and Fife) (Lab)
 Boyack, Sarah (Lothian) (Lab)
 Burgess, Ariane (Highlands and Islands) (Green)
 Chapman, Maggie (North East Scotland) (Green)
 Choudhury, Foysol (Lothian) (Lab)
 Clark, Katy (West Scotland) (Lab)
 Duncan-Glancy, Pam (Glasgow) (Lab)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Greer, Ross (West Scotland) (Green)
 Griffin, Mark (Central Scotland) (Lab)
 Harvie, Patrick (Glasgow) (Green)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Lennon, Monica (Central Scotland) (Lab)
 Leonard, Richard (Central Scotland) (Lab)
 Mackay, Gillian (Central Scotland) (Green)
 Marra, Michael (North East Scotland) (Lab)
 McNeill, Pauline (Glasgow) (Lab)
 Mochan, Carol (South Scotland) (Lab)
 O'Kane, Paul (West Scotland) (Lab)
 Ruskell, Mark (Mid Scotland and Fife) (Green)

Slater, Lorna (Lothian) (Green)
 Smyth, Colin (South Scotland) (Lab)
 Sweeney, Paul (Glasgow) (Lab)
 Villalba, Mercedes (North East Scotland) (Lab) [Proxy vote cast by Richard Leonard]
 Whitfield, Martin (South Scotland) (Lab)

Against

Adam, George (Paisley) (SNP)
 Adam, Karen (Banffshire and Buchan Coast) (SNP)
 Allan, Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Balfour, Jeremy (Lothian) (Con)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Briggs, Miles (Lothian) (Con)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Brown, Siobhian (Ayr) (SNP)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Carlaw, Jackson (Eastwood) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Constance, Angela (Almond Valley) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Don, Natalie (Renfrewshire North and West) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Dowey, Sharon (South Scotland) (Con)
 Dunbar, Jackie (Aberdeen Donside) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Fairlie, Jim (Perthshire South and Kinross-shire) (SNP)
 Findlay, Russell (West Scotland) (Con)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Gallacher, Meghan (Central Scotland) (Con)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Golden, Maurice (North East Scotland) (Con)
 Gosal, Pam (West Scotland) (Con)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
 Gray, Neil (Airdrie and Shotts) (SNP)
 Greene, Jamie (West Scotland) (Con)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harper, Emma (South Scotland) (SNP)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Hoy, Craig (South Scotland) (Con)
 Hyslop, Fiona (Linlithgow) (SNP)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Kerr, Liam (North East Scotland) (Con)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lumsden, Douglas (North East Scotland) (Con)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAllan, Màiri (Clydesdale) (SNP)
 McArthur, Liam (Orkney Islands) (LD)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McLennan, Paul (East Lothian) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNair, Marie (Clydebank and Milngavie) (SNP)
 Minto, Jenni (Argyll and Bute) (SNP)
 Mountain, Edward (Highlands and Islands) (Con)

Mundell, Oliver (Dumfriesshire) (Con)
 Nicoll, Audrey (Aberdeen South and North Kincardine) (SNP)
 Regan, Ash (Edinburgh Eastern) (Alba)
 Rennie, Willie (North East Fife) (LD)
 Robertson, Angus (Edinburgh Central) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Roddick, Emma (Highlands and Islands) (SNP)
 Ross, Douglas (Highlands and Islands) (Con)
 Simpson, Graham (Central Scotland) (Con)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Collette (East Kilbride) (SNP)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Stewart, Kaukab (Glasgow Kelvin) (SNP)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Sturgeon, Nicola (Glasgow Southside) (SNP)
 Thomson, Michelle (Falkirk East) (SNP)
 Todd, Maree (Caithness, Sutherland and Ross) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Tweed, Evelyn (Stirling) (SNP)
 Wells, Annie (Glasgow) (Con)
 White, Tess (North East Scotland) (Con)
 Whitham, Elena (Carrick, Cumnock and Doon Valley) (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 25, Against 86, Abstentions 0.

Amendment 34 disagreed to.

Section 13—Required content of a scheme

Amendment 7 moved—[Tom Arthur]—and agreed to.

Amendment 8 moved—[Jeremy Balfour]—and agreed to.

Amendment 35 moved—[Miles Briggs].

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. Members should cast their votes now.

The vote is closed.

Gillian Martin (Aberdeenshire East) (SNP): On a point of order, Presiding Officer. I would have voted no, but my app was not working.

The Presiding Officer: Thank you, Ms Martin. We will ensure that that is recorded.

Clare Haughey: On a point of order, Presiding Officer. My app has not refreshed, so I am not sure whether my vote was cast. I would have voted no.

The Presiding Officer: I can confirm that your vote was recorded, Ms Haughey.

For

Baker, Claire (Mid Scotland and Fife) (Lab)
 Balfour, Jeremy (Lothian) (Con)
 Boyack, Sarah (Lothian) (Lab)

Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Carlaw, Jackson (Eastwood) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Choudhury, Foyso (Lothian) (Lab)
 Clark, Katy (West Scotland) (Lab)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Dowey, Sharon (South Scotland) (Con)
 Duncan-Glancy, Pam (Glasgow) (Lab)
 Findlay, Russell (West Scotland) (Con)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Gallacher, Meghan (Central Scotland) (Con)
 Golden, Maurice (North East Scotland) (Con)
 Gosal, Pam (West Scotland) (Con)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Greene, Jamie (West Scotland) (Con)
 Griffin, Mark (Central Scotland) (Lab)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Hoy, Craig (South Scotland) (Con)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Kerr, Liam (North East Scotland) (Con)
 Lennon, Monica (Central Scotland) (Lab)
 Leonard, Richard (Central Scotland) (Lab)
 Lumsden, Douglas (North East Scotland) (Con)
 Marra, Michael (North East Scotland) (Lab)
 McArthur, Liam (Orkney Islands) (LD)
 McNeill, Pauline (Glasgow) (Lab)
 Mochan, Carol (South Scotland) (Lab)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 O'Kane, Paul (West Scotland) (Lab)
 Regan, Ash (Edinburgh Eastern) (Alba)
 Rennie, Willie (North East Fife) (LD)
 Ross, Douglas (Highlands and Islands) (Con)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Smyth, Colin (South Scotland) (Lab)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Sweeney, Paul (Glasgow) (Lab)
 Villalba, Mercedes (North East Scotland) (Lab) [Proxy vote cast by Richard Leonard]
 Wells, Annie (Glasgow) (Con)
 White, Tess (North East Scotland) (Con)
 Whitfield, Martin (South Scotland) (Lab)
 Whittle, Brian (South Scotland) (Con)
 Wishart, Beatrice (Shetland Islands) (LD)

Against

Adam, George (Paisley) (SNP)
 Adam, Karen (Banffshire and Buchan Coast) (SNP)
 Allan, 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)
 Brown, Siobhian (Ayr) (SNP)
 Burgess, Ariane (Highlands and Islands) (Green)
 Chapman, Maggie (North East Scotland) (Green)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Constance, Angela (Almond Valley) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Don, Natalie (Renfrewshire North and West) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Dunbar, Jackie (Aberdeen Donside) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Fairlie, Jim (Perthshire South and Kinross-shire) (SNP)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (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)
 Gray, Neil (Airdrie and Shotts) (SNP)
 Greer, Ross (West Scotland) (Green)
 Harper, Emma (South Scotland) (SNP)
 Harvie, Patrick (Glasgow) (Green)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Hyslop, Fiona (Linlithgow) (SNP)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Gillian (Central Scotland) (Green)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAllan, Màiri (Clydesdale) (SNP)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McLennan, Paul (East Lothian) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNair, Marie (Clydebank and Milngavie) (SNP)
 Minto, Jenni (Argyll and Bute) (SNP)
 Nicoll, Audrey (Aberdeen South and North Kincardine) (SNP)
 Robertson, Angus (Edinburgh Central) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Roddick, Emma (Highlands and Islands) (SNP)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Slater, Lorna (Lothian) (Green)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Collette (East Kilbride) (SNP)
 Stewart, Kaukab (Glasgow Kelvin) (SNP)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Sturgeon, Nicola (Glasgow Southside) (SNP)
 Thomson, Michelle (Falkirk East) (SNP)
 Todd, Maree (Caithness, Sutherland and Ross) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Tweed, Evelyn (Stirling) (SNP)
 Whitham, Elena (Carrick, Cumnock and Doon Valley) (SNP)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Presiding Officer: The result of the division is: For 49, Against 63, Abstentions 0.

Amendment 35 disagreed to.

Amendment 36 moved—[Miles Briggs].

The Presiding Officer: The question is, that amendment 36 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division. Members should cast their votes now.

For

Baker, Claire (Mid Scotland and Fife) (Lab)
 Balfour, Jeremy (Lothian) (Con)
 Boyack, Sarah (Lothian) (Lab)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Carlaw, Jackson (Eastwood) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Choudhury, Foyso (Lothian) (Lab)
 Clark, Katy (West Scotland) (Lab)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Dowey, Sharon (South Scotland) (Con)

Duncan-Glancy, Pam (Glasgow) (Lab)
 Findlay, Russell (West Scotland) (Con)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Gallacher, Meghan (Central Scotland) (Con)
 Golden, Maurice (North East Scotland) (Con)
 Gosal, Pam (West Scotland) (Con)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Greene, Jamie (West Scotland) (Con)
 Griffin, Mark (Central Scotland) (Lab)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Hoy, Craig (South Scotland) (Con)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Kerr, Liam (North East Scotland) (Con)
 Lennon, Monica (Central Scotland) (Lab)
 Leonard, Richard (Central Scotland) (Lab)
 Lumsden, Douglas (North East Scotland) (Con)
 Marra, Michael (North East Scotland) (Lab)
 McArthur, Liam (Orkney Islands) (LD)
 McNeill, Pauline (Glasgow) (Lab)
 Mochan, Carol (South Scotland) (Lab)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 O’Kane, Paul (West Scotland) (Lab)
 Regan, Ash (Edinburgh Eastern) (Con)
 Rennie, Willie (North East Fife) (LD)
 Ross, Douglas (Highlands and Islands) (Con)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Smyth, Colin (South Scotland) (Lab)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Sweeney, Paul (Glasgow) (Lab)
 Villalba, Mercedes (North East Scotland) (Lab) [Proxy vote cast by Richard Leonard]
 Wells, Annie (Glasgow) (Con)
 White, Tess (North East Scotland) (Con)
 Whitfield, Martin (South Scotland) (Lab)
 Whittle, Brian (South Scotland) (Con)
 Wishart, Beatrice (Shetland Islands) (LD)

Against

Adam, George (Paisley) (SNP)
 Adam, Karen (Banffshire and Buchan Coast) (SNP)
 Allan, 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)
 Brown, Siobhian (Ayr) (SNP)
 Burgess, Ariane (Highlands and Islands) (Green)
 Chapman, Maggie (North East Scotland) (Green)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Constance, Angela (Almond Valley) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Don, Natalie (Renfrewshire North and West) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Dunbar, Jackie (Aberdeen Donside) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Fairlie, Jim (Perthshire South and Kinross-shire) (SNP)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (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)
 Gray, Neil (Airdrie and Shotts) (SNP)
 Greer, Ross (West Scotland) (Green)
 Harper, Emma (South Scotland) (SNP)
 Harvie, Patrick (Glasgow) (Green)
 Haughey, Clare (Rutherglen) (SNP)

Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Hyslop, Fiona (Linlithgow) (SNP)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Gillian (Central Scotland) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 McAllan, Màiri (Clydesdale) (SNP)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McLennan, Paul (East Lothian) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNair, Marie (Clydebank and Milngavie) (SNP)
 Minto, Jenni (Argyll and Bute) (SNP)
 Nicoll, Audrey (Aberdeen South and North Kincardine) (SNP)
 Robertson, Angus (Edinburgh Central) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Roddick, Emma (Highlands and Islands) (SNP)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Slater, Lorna (Lothian) (Green)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Collette (East Kilbride) (SNP)
 Stewart, Kaukab (Glasgow Kelvin) (SNP)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Sturgeon, Nicola (Glasgow Southside) (SNP)
 Thomson, Michelle (Falkirk East) (SNP)
 Todd, Maree (Caithness, Sutherland and Ross) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Tweed, Evelyn (Stirling) (SNP)
 Whitham, Elena (Carrick, Cumnock and Doon Valley) (SNP)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Presiding Officer: The result of the division is: For 49, Against 62, Abstentions 0.

Amendment 36 disagreed to.

Amendments 37 and 38 not moved.

Amendment 39 moved—[Miles Briggs].

The Presiding Officer: The question is, that amendment 39 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division. Members should cast their votes now.

For

Baker, Claire (Mid Scotland and Fife) (Lab)
 Balfour, Jeremy (Lothian) (Con)
 Boyack, Sarah (Lothian) (Lab)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Carlaw, Jackson (Eastwood) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Choudhury, Foysol (Lothian) (Lab)
 Clark, Katy (West Scotland) (Lab)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Dowey, Sharon (South Scotland) (Con)
 Duncan-Glancy, Pam (Glasgow) (Lab)
 Findlay, Russell (West Scotland) (Con)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Gallacher, Meghan (Central Scotland) (Con)
 Golden, Maurice (North East Scotland) (Con)
 Gosal, Pam (West Scotland) (Con)
 Grant, Rhoda (Highlands and Islands) (Lab)

Greene, Jamie (West Scotland) (Con)
 Griffin, Mark (Central Scotland) (Lab)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Hoy, Craig (South Scotland) (Con)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Kerr, Liam (North East Scotland) (Con)
 Lennon, Monica (Central Scotland) (Lab)
 Leonard, Richard (Central Scotland) (Lab)
 Lumsden, Douglas (North East Scotland) (Con)
 Marra, Michael (North East Scotland) (Lab)
 McNeill, Pauline (Glasgow) (Lab)
 Mochan, Carol (South Scotland) (Lab)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 O’Kane, Paul (West Scotland) (Lab)
 Regan, Ash (Edinburgh Eastern) (Alba)
 Rennie, Willie (North East Fife) (LD)
 Ross, Douglas (Highlands and Islands) (Con)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Smyth, Colin (South Scotland) (Lab)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Sweeney, Paul (Glasgow) (Lab)
 Villalba, Mercedes (North East Scotland) (Lab) [Proxy vote cast by Richard Leonard]
 Wells, Annie (Glasgow) (Con)
 White, Tess (North East Scotland) (Con)
 Whitfield, Martin (South Scotland) (Lab)
 Whittle, Brian (South Scotland) (Con)
 Wishart, Beatrice (Shetland Islands) (LD)

Against

Adam, George (Paisley) (SNP)
 Adam, Karen (Banffshire and Buchan Coast) (SNP)
 Allan, 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)
 Brown, Siobhian (Ayr) (SNP)
 Burgess, Ariane (Highlands and Islands) (Green)
 Chapman, Maggie (North East Scotland) (Green)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Constance, Angela (Almond Valley) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Don, Natalie (Renfrewshire North and West) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Dunbar, Jackie (Aberdeen Donside) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Fairlie, Jim (Perthshire South and Kinross-shire) (SNP)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (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)
 Gray, Neil (Airdrie and Shotts) (SNP)
 Greer, Ross (West Scotland) (Green)
 Harper, Emma (South Scotland) (SNP)
 Harvie, Patrick (Glasgow) (Green)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Hyslop, Fiona (Linlithgow) (SNP)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Gillian (Central Scotland) (Green)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Martin, Gillian (Aberdeenshire East) (SNP)

Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAllan, Màiri (Clydesdale) (SNP)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McLennan, Paul (East Lothian) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNair, Marie (Clydebank and Milngavie) (SNP)
 Minto, Jenni (Argyll and Bute) (SNP)
 Nicoll, Audrey (Aberdeen South and North Kincardine) (SNP)
 Robertson, Angus (Edinburgh Central) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Roddick, Emma (Highlands and Islands) (SNP)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Slater, Lorna (Lothian) (Green)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Collette (East Kilbride) (SNP)
 Stewart, Kaukab (Glasgow Kelvin) (SNP)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Sturgeon, Nicola (Glasgow Southside) (SNP)
 Thomson, Michelle (Falkirk East) (SNP)
 Todd, Maree (Caithness, Sutherland and Ross) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Tweed, Evelyn (Stirling) (SNP)
 Whitham, Elena (Carrick, Cumnock and Doon Valley) (SNP)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Presiding Officer: The result of the division is: For 48, Against 63, Abstentions 0.

Amendment 39 disagreed to.

17:00

Amendments 40 to 42 not moved.

Amendment 43 moved—[Miles Briggs].

The Presiding Officer: The question is, that amendment 43 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division. Members should cast their votes now.

For

Baker, Claire (Mid Scotland and Fife) (Lab)
 Balfour, Jeremy (Lothian) (Con)
 Boyack, Sarah (Lothian) (Lab)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Carlaw, Jackson (Eastwood) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Choudhury, Foyso (Lothian) (Lab)
 Clark, Katy (West Scotland) (Lab)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Dowey, Sharon (South Scotland) (Con)
 Duncan-Glancy, Pam (Glasgow) (Lab)
 Findlay, Russell (West Scotland) (Con)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Gallacher, Meghan (Central Scotland) (Con)
 Golden, Maurice (North East Scotland) (Con)
 Gosal, Pam (West Scotland) (Con)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Greene, Jamie (West Scotland) (Con)
 Griffin, Mark (Central Scotland) (Lab)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)

Hoy, Craig (South Scotland) (Con)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Lennon, Monica (Central Scotland) (Lab)
 Leonard, Richard (Central Scotland) (Lab)
 Lumsden, Douglas (North East Scotland) (Con)
 Marra, Michael (North East Scotland) (Lab)
 McArthur, Liam (Orkney Islands) (LD)
 McNeill, Pauline (Glasgow) (Lab)
 Mochan, Carol (South Scotland) (Lab)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 O’Kane, Paul (West Scotland) (Lab)
 Regan, Ash (Edinburgh Eastern) (Alba)
 Rennie, Willie (North East Fife) (LD)
 Ross, Douglas (Highlands and Islands) (Con)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Smyth, Colin (South Scotland) (Lab)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Sweeney, Paul (Glasgow) (Lab)
 Villalba, Mercedes (North East Scotland) (Lab) [Proxy vote cast by Richard Leonard]
 Wells, Annie (Glasgow) (Con)
 White, Tess (North East Scotland) (Con)
 Whitfield, Martin (South Scotland) (Lab)
 Whittle, Brian (South Scotland) (Con)
 Wishart, Beatrice (Shetland Islands) (LD)

Against

Adam, George (Paisley) (SNP)
 Adam, Karen (Banffshire and Buchan Coast) (SNP)
 Allan, 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)
 Brown, Siobhian (Ayr) (SNP)
 Burgess, Ariane (Highlands and Islands) (Green)
 Chapman, Maggie (North East Scotland) (Green)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Constance, Angela (Almond Valley) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Don, Natalie (Renfrewshire North and West) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dorman, James (Glasgow Cathcart) (SNP)
 Dunbar, Jackie (Aberdeen Donside) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Fairlie, Jim (Perthshire South and Kinross-shire) (SNP)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (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)
 Gray, Neil (Airdrie and Shotts) (SNP)
 Greer, Ross (West Scotland) (Green)
 Harper, Emma (South Scotland) (SNP)
 Harvie, Patrick (Glasgow) (Green)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Hyslop, Fiona (Linlithgow) (SNP)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Gillian (Central Scotland) (Green)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAllan, Màiri (Clydesdale) (SNP)
 McKee, Ivan (Glasgow Provan) (SNP)

McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McLennan, Paul (East Lothian) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNair, Marie (Clydebank and Milngavie) (SNP)
 Minto, Jenni (Argyll and Bute) (SNP)
 Nicoll, Audrey (Aberdeen South and North Kincardine) (SNP)
 Robertson, Angus (Edinburgh Central) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Roddick, Emma (Highlands and Islands) (SNP)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Slater, Lorna (Lothian) (Green)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Collette (East Kilbride) (SNP)
 Stewart, Kaukab (Glasgow Kelvin) (SNP)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Sturgeon, Nicola (Glasgow Southside) (SNP)
 Thomson, Michelle (Falkirk East) (SNP)
 Todd, Maree (Caithness, Sutherland and Ross) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Tweed, Evelyn (Stirling) (SNP)
 Whitham, Elena (Carrick, Cumnock and Doon Valley) (SNP)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Presiding Officer: The result of the division is: For 48, Against 63, Abstentions 0.

Amendment 43 disagreed to.

Amendments 44 and 45 not moved.

Amendment 46 moved—[Pam Gosal].

The Presiding Officer: The question is, that amendment 46 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: I would be grateful if members could ensure that they are calling out clearly enough. There will be a division.

For

Adam, George (Paisley) (SNP)
 Adam, Karen (Banffshire and Buchan Coast) (SNP)
 Allan, Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Baker, Claire (Mid Scotland and Fife) (Lab)
 Balfour, Jeremy (Lothian) (Con)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Boyack, Sarah (Lothian) (Lab)
 Briggs, Miles (Lothian) (Con)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Brown, Siobhian (Ayr) (SNP)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Carlaw, Jackson (Eastwood) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Choudhury, Foyso (Lothian) (Lab)
 Clark, Katy (West Scotland) (Lab)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Constance, Angela (Almond Valley) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Don, Natalie (Renfrewshire North and West) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dowe, Sharon (South Scotland) (Con)
 Dunbar, Jackie (Aberdeen Donside) (SNP)
 Duncan-Glancy, Pam (Glasgow) (Lab)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Fairlie, Jim (Perthshire South and Kinross-shire) (SNP)
 Findlay, Russell (West Scotland) (Con)

FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Gallacher, Meghan (Central Scotland) (Con)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Golden, Maurice (North East Scotland) (Con)
 Gosal, Pam (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, Neil (Airdrie and Shotts) (SNP)
 Greene, Jamie (West Scotland) (Con)
 Griffin, Mark (Central Scotland) (Lab)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harper, Emma (South Scotland) (SNP)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Hoy, Craig (South Scotland) (Con)
 Hyslop, Fiona (Linlithgow) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Kerr, Liam (North East Scotland) (Con)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lennon, Monica (Central Scotland) (Lab)
 Leonard, Richard (Central Scotland) (Lab)
 Lumsden, Douglas (North East Scotland) (Con)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Marra, Michael (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAllan, Màiri (Clydesdale) (SNP)
 McArthur, Liam (Orkney Islands) (LD)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McLennan, Paul (East Lothian) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNair, Marie (Clydebank and Milngavie) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Minto, Jenni (Argyll and Bute) (SNP)
 Mochan, Carol (South Scotland) (Lab)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Nicoll, Audrey (Aberdeen South and North Kincardine) (SNP)
 O'Kane, Paul (West Scotland) (Lab)
 Regan, Ash (Edinburgh Eastern) (Alba)
 Rennie, Willie (North East Fife) (LD)
 Robertson, Angus (Edinburgh Central) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Roddick, Emma (Highlands and Islands) (SNP)
 Ross, Douglas (Highlands and Islands) (Con)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Collette (East Kilbride) (SNP)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Stewart, Kaukab (Glasgow Kelvin) (SNP)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Sturgeon, Nicola (Glasgow Southside) (SNP)
 Sweeney, Paul (Glasgow) (Lab)
 Thomson, Michelle (Falkirk East) (SNP)
 Todd, Maree (Caithness, Sutherland and Ross) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Tweed, Evelyn (Stirling) (SNP)

Villalba, Mercedes (North East Scotland) (Lab) [Proxy vote cast by Richard Leonard]
 Wells, Annie (Glasgow) (Con)
 White, Tess (North East Scotland) (Con)
 Whitfield, Martin (South Scotland) (Lab)
 Whitham, Elena (Carrick, Cumnock and Doon Valley) (SNP)
 Whittle, Brian (South Scotland) (Con)
 Wishart, Beatrice (Shetland Islands) (LD)
 Yousaf, Humza (Glasgow Pollok) (SNP)

Against

Burgess, Ariane (Highlands and Islands) (Green)
 Chapman, Maggie (North East Scotland) (Green)
 Dornan, James (Glasgow Cathcart) (SNP)
 Greer, Ross (West Scotland) (Green)
 Harvie, Patrick (Glasgow) (Green)
 Mackay, Gillian (Central Scotland) (Green)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Slater, Lorna (Lothian) (Green)

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

Amendment 46 agreed to.

Amendment 9 moved—[Tom Arthur].

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

Adam, George (Paisley) (SNP)
 Adam, Karen (Banffshire and Buchan Coast) (SNP)
 Allan, Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Baker, Claire (Mid Scotland and Fife) (Lab)
 Balfour, Jeremy (Lothian) (Con)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Boyack, Sarah (Lothian) (Lab)
 Briggs, Miles (Lothian) (Con)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Brown, Siobhian (Ayr) (SNP)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Carlaw, Jackson (Eastwood) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Choudhury, Foysol (Lothian) (Lab)
 Clark, Katy (West Scotland) (Lab)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Constance, Angela (Almond Valley) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Don, Natalie (Renfrewshire North and West) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Dowey, Sharon (South Scotland) (Con)
 Dunbar, Jackie (Aberdeen Donside) (SNP)
 Duncan-Glancy, Pam (Glasgow) (Lab)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Fairlie, Jim (Perthshire South and Kinross-shire) (SNP)
 Findlay, Russell (West Scotland) (Con)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Gallacher, Meghan (Central Scotland) (Con)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Golden, Maurice (North East Scotland) (Con)
 Gosal, Pam (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, Neil (Airdrie and Shotts) (SNP)
 Greene, Jamie (West Scotland) (Con)
 Griffin, Mark (Central Scotland) (Lab)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Hoy, Craig (South Scotland) (Con)
 Hyslop, Fiona (Linlithgow) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Kerr, Liam (North East Scotland) (Con)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lennon, Monica (Central Scotland) (Lab)
 Leonard, Richard (Central Scotland) (Lab)
 Lumsden, Douglas (North East Scotland) (Con)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Marra, Michael (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAllan, Màiri (Clydesdale) (SNP)
 McArthur, Liam (Orkney Islands) (LD)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McLennan, Paul (East Lothian) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNair, Marie (Clydebank and Milngavie) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Minto, Jenni (Argyll and Bute) (SNP)
 Mochan, Carol (South Scotland) (Lab)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Nicoll, Audrey (Aberdeen South and North Kincardine) (SNP)
 O'Kane, Paul (West Scotland) (Lab)
 Regan, Ash (Edinburgh Eastern) (Alba)
 Rennie, Willie (North East Fife) (LD)
 Robertson, Angus (Edinburgh Central) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Roddick, Emma (Highlands and Islands) (SNP)
 Ross, Douglas (Highlands and Islands) (Con)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Collette (East Kilbride) (SNP)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Stewart, Kaukab (Glasgow Kelvin) (SNP)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Sturgeon, Nicola (Glasgow Southside) (SNP)
 Sweeney, Paul (Glasgow) (Lab)
 Thomson, Michelle (Falkirk East) (SNP)
 Todd, Maree (Caithness, Sutherland and Ross) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Tweed, Evelyn (Stirling) (SNP)
 Villalba, Mercedes (North East Scotland) (Lab) [Proxy vote cast by Richard Leonard]
 Wells, Annie (Glasgow) (Con)
 White, Tess (North East Scotland) (Con)
 Whitfield, Martin (South Scotland) (Lab)
 Whitham, Elena (Carrick, Cumnock and Doon Valley) (SNP)
 Whittle, Brian (South Scotland) (Con)

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

Against

Burgess, Ariane (Highlands and Islands) (Green)
 Chapman, Maggie (North East Scotland) (Green)
 Greer, Ross (West Scotland) (Green)
 Harvie, Patrick (Glasgow) (Green)
 Mackay, Gillian (Central Scotland) (Green)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Slater, Lorna (Lothian) (Green)

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

Amendment 9 agreed to.

The Presiding Officer: I remind members that amendments 47 and 48 are direct alternatives.

Amendment 47 moved—[Ross Greer].

The Presiding Officer: The question is, that amendment 47 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Burgess, Ariane (Highlands and Islands) (Green)
 Chapman, Maggie (North East Scotland) (Green)
 Greer, Ross (West Scotland) (Green)
 Harvie, Patrick (Glasgow) (Green)
 Mackay, Gillian (Central Scotland) (Green)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Slater, Lorna (Lothian) (Green)

Against

Adam, George (Paisley) (SNP)
 Adam, Karen (Banffshire and Buchan Coast) (SNP)
 Allan, Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Balfour, Jeremy (Lothian) (Con)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Briggs, Miles (Lothian) (Con)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Brown, Siobhian (Ayr) (SNP)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Carlaw, Jackson (Eastwood) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Constance, Angela (Almond Valley) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Don, Natalie (Renfrewshire North and West) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Dowey, Sharon (South Scotland) (Con)
 Dunbar, Jackie (Aberdeen Donside) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Fairlie, Jim (Perthshire South and Kinross-shire) (SNP)
 Findlay, Russell (West Scotland) (Con)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Gallacher, Meghan (Central Scotland) (Con)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Golden, Maurice (North East Scotland) (Con)
 Gosal, Pam (West Scotland) (Con)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grahame, Christine (Midlothian South, Tweeddale and

Lauderdale) (SNP)
 Gray, Neil (Airdrie and Shotts) (SNP)
 Greene, Jamie (West Scotland) (Con)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harper, Emma (South Scotland) (SNP)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Hoy, Craig (South Scotland) (Con)
 Hyslop, Fiona (Linlithgow) (SNP)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Kerr, Liam (North East Scotland) (Con)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lumsden, Douglas (North East Scotland) (Con)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAllan, Màiri (Clydesdale) (SNP)
 McArthur, Liam (Orkney Islands) (LD)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McLennan, Paul (East Lothian) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNair, Marie (Clydebank and Milngavie) (SNP)
 Minto, Jenni (Argyll and Bute) (SNP)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Nicoll, Audrey (Aberdeen South and North Kincardine) (SNP)
 Regan, Ash (Edinburgh Eastern) (Alba)
 Rennie, Willie (North East Fife) (LD)
 Robertson, Angus (Edinburgh Central) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Roddick, Emma (Highlands and Islands) (SNP)
 Ross, Douglas (Highlands and Islands) (Con)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Collette (East Kilbride) (SNP)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Stewart, Kaukab (Glasgow Kelvin) (SNP)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Sturgeon, Nicola (Glasgow Southside) (SNP)
 Thomson, Michelle (Falkirk East) (SNP)
 Todd, Maree (Caithness, Sutherland and Ross) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Tweed, Evelyn (Stirling) (SNP)
 Wells, Annie (Glasgow) (Con)
 White, Tess (North East Scotland) (Con)
 Whitham, Elena (Carrick, Cumnock and Doon Valley) (SNP)
 Whittle, Brian (South Scotland) (Con)
 Wishart, Beatrice (Shetland Islands) (LD)
 Yousaf, Humza (Glasgow Pollok) (SNP)

Abstentions

Baker, Claire (Mid Scotland and Fife) (Lab)
 Boyack, Sarah (Lothian) (Lab)
 Choudhury, Foysol (Lothian) (Lab)
 Clark, Katy (West Scotland) (Lab)
 Duncan-Glancy, Pam (Glasgow) (Lab)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Griffin, Mark (Central Scotland) (Lab)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Lennon, Monica (Central Scotland) (Lab)
 Leonard, Richard (Central Scotland) (Lab)
 Marra, Michael (North East Scotland) (Lab)
 McNeill, Pauline (Glasgow) (Lab)

Mochan, Carol (South Scotland) (Lab)
 O'Kane, Paul (West Scotland) (Lab)
 Smyth, Colin (South Scotland) (Lab)
 Sweeney, Paul (Glasgow) (Lab)
 Villalba, Mercedes (North East Scotland) (Lab) [Proxy vote cast by Richard Leonard]
 Whitfield, Martin (South Scotland) (Lab)

The Presiding Officer: The result of the division is: For 7, Against 87, Abstentions 18.

Amendment 47 disagreed to.

Amendment 48 not moved.

Amendment 10 moved—[Tom Arthur].

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

Adam, George (Paisley) (SNP)
 Adam, Karen (Banffshire and Buchan Coast) (SNP)
 Allan, Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Baker, Claire (Mid Scotland and Fife) (Lab)
 Balfour, Jeremy (Lothian) (Con)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Boyack, Sarah (Lothian) (Lab)
 Briggs, Miles (Lothian) (Con)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Brown, Siobhian (Ayr) (SNP)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Carlaw, Jackson (Eastwood) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Choudhury, Foysol (Lothian) (Lab)
 Clark, Katy (West Scotland) (Lab)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Constance, Angela (Almond Valley) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Don, Natalie (Renfrewshire North and West) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Dowey, Sharon (South Scotland) (Con)
 Dunbar, Jackie (Aberdeen Donside) (SNP)
 Duncan-Glancy, Pam (Glasgow) (Lab)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Fairlie, Jim (Perthshire South and Kinross-shire) (SNP)
 Findlay, Russell (West Scotland) (Con)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Gallacher, Meghan (Central Scotland) (Con)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Golden, Maurice (North East Scotland) (Con)
 Gosal, Pam (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, Neil (Airdrie and Shotts) (SNP)
 Greene, Jamie (West Scotland) (Con)
 Griffin, Mark (Central Scotland) (Lab)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harper, Emma (South Scotland) (SNP)
 Haughey, Clare (Rutherglen) (SNP)

Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Hoy, Craig (South Scotland) (Con)
 Hyslop, Fiona (Linlithgow) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Kerr, Liam (North East Scotland) (Con)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lennon, Monica (Central Scotland) (Lab)
 Leonard, Richard (Central Scotland) (Lab)
 Lumsden, Douglas (North East Scotland) (Con)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Marra, Michael (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAllan, Màiri (Clydesdale) (SNP)
 McArthur, Liam (Orkney Islands) (LD)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McLennan, Paul (East Lothian) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNair, Marie (Clydebank and Milngavie) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Minto, Jenni (Argyll and Bute) (SNP)
 Mochan, Carol (South Scotland) (Lab)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Nicoll, Audrey (Aberdeen South and North Kincardine) (SNP)
 O'Kane, Paul (West Scotland) (Lab)
 Regan, Ash (Edinburgh Eastern) (Alba)
 Rennie, Willie (North East Fife) (LD)
 Robertson, Angus (Edinburgh Central) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Roddick, Emma (Highlands and Islands) (SNP)
 Ross, Douglas (Highlands and Islands) (Con)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Collette (East Kilbride) (SNP)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Stewart, Kaukab (Glasgow Kelvin) (SNP)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Sturgeon, Nicola (Glasgow Southside) (SNP)
 Sweeney, Paul (Glasgow) (Lab)
 Thomson, Michelle (Falkirk East) (SNP)
 Todd, Maree (Caithness, Sutherland and Ross) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Tweed, Evelyn (Stirling) (SNP)
 Villalba, Mercedes (North East Scotland) (Lab) [Proxy vote cast by Richard Leonard]
 White, Tess (North East Scotland) (Con)
 Whitfield, Martin (South Scotland) (Lab)
 Whitham, Elena (Carrick, Cumnock and Doon Valley) (SNP)
 Whittle, Brian (South Scotland) (Con)
 Wishart, Beatrice (Shetland Islands) (LD)
 Yousaf, Humza (Glasgow Pollok) (SNP)

Against

Burgess, Ariane (Highlands and Islands) (Green)
 Chapman, Maggie (North East Scotland) (Green)
 Greer, Ross (West Scotland) (Green)
 Harvie, Patrick (Glasgow) (Green)
 Mackay, Gillian (Central Scotland) (Green)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Slater, Lorna (Lothian) (Green)

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

Amendment 10 agreed to.

Amendment 49 not moved.

Amendment 50 moved—[Ross Greer].

The Presiding Officer: The question is, that amendment 50 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Burgess, Ariane (Highlands and Islands) (Green)
 Chapman, Maggie (North East Scotland) (Green)
 Greer, Ross (West Scotland) (Green)
 Harvie, Patrick (Glasgow) (Green)
 Mackay, Gillian (Central Scotland) (Green)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Slater, Lorna (Lothian) (Green)

Against

Adam, George (Paisley) (SNP)
 Adam, Karen (Banffshire and Buchan Coast) (SNP)
 Allan, Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Balfour, Jeremy (Lothian) (Con)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Briggs, Miles (Lothian) (Con)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Brown, Siobhian (Ayr) (SNP)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Carlaw, Jackson (Eastwood) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)
 Constance, Angela (Almond Valley) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Don, Natalie (Renfrewshire North and West) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Dowey, Sharon (South Scotland) (Con)
 Dunbar, Jackie (Aberdeen Donside) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Fairlie, Jim (Perthshire South and Kinross-shire) (SNP)
 Findlay, Russell (West Scotland) (Con)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (SNP)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Gallacher, Meghan (Central Scotland) (Con)
 Gibson, Kenneth (Cunninghame North) (SNP)
 Gilruth, Jenny (Mid Fife and Glenrothes) (SNP)
 Golden, Maurice (North East Scotland) (Con)
 Gosal, Pam (West Scotland) (Con)
 Gougeon, Mairi (Angus North and Mearns) (SNP)
 Grahame, Christine (Midlothian South, Tweeddale and Lauderdale) (SNP)
 Gray, Neil (Airdrie and Shotts) (SNP)
 Greene, Jamie (West Scotland) (Con)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Harper, Emma (South Scotland) (SNP)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Hoy, Craig (South Scotland) (Con)
 Hyslop, Fiona (Linlithgow) (SNP)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Kerr, Liam (North East Scotland) (Con)
 Kidd, Bill (Glasgow Anniesland) (SNP)

Lumsden, Douglas (North East Scotland) (Con)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAllan, Màiri (Clydesdale) (SNP)
 McArthur, Liam (Orkney Islands) (LD)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McLennan, Paul (East Lothian) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNair, Marie (Clydebank and Milngavie) (SNP)
 Minto, Jenni (Argyll and Bute) (SNP)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Nicoll, Audrey (Aberdeen South and North Kincardine) (SNP)
 Regan, Ash (Edinburgh Eastern) (Alba)
 Rennie, Willie (North East Fife) (LD)
 Robertson, Angus (Edinburgh Central) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Roddick, Emma (Highlands and Islands) (SNP)
 Ross, Douglas (Highlands and Islands) (Con)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Collette (East Kilbride) (SNP)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Stewart, Kaukab (Glasgow Kelvin) (SNP)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Sturgeon, Nicola (Glasgow Southside) (SNP)
 Thomson, Michelle (Falkirk East) (SNP)
 Todd, Maree (Caithness, Sutherland and Ross) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Tweed, Evelyn (Stirling) (SNP)
 Wells, Annie (Glasgow) (Con)
 White, Tess (North East Scotland) (Con)
 Whitham, Elena (Carrick, Cumnock and Doon Valley) (SNP)
 Whittle, Brian (South Scotland) (Con)
 Wishart, Beatrice (Shetland Islands) (LD)
 Yousaf, Humza (Glasgow Pollok) (SNP)

Abstentions

Baker, Claire (Mid Scotland and Fife) (Lab)
 Boyack, Sarah (Lothian) (Lab)
 Choudhury, Foyso (Lothian) (Lab)
 Clark, Katy (West Scotland) (Lab)
 Duncan-Glancy, Pam (Glasgow) (Lab)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Griffin, Mark (Central Scotland) (Lab)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Lennon, Monica (Central Scotland) (Lab)
 Leonard, Richard (Central Scotland) (Lab)
 Marra, Michael (North East Scotland) (Lab)
 McNeill, Pauline (Glasgow) (Lab)
 Mochan, Carol (South Scotland) (Lab)
 O'Kane, Paul (West Scotland) (Lab)
 Smyth, Colin (South Scotland) (Lab)
 Sweeney, Paul (Glasgow) (Lab)
 Villalba, Mercedes (North East Scotland) (Lab) [Proxy vote cast by Richard Leonard]
 Whitfield, Martin (South Scotland) (Lab)

The Presiding Officer: The result of the division is: For 7, Against 87, Abstentions 18.

Amendment 50 disagreed to.

Amendments 11 and 12 moved—[Tom Arthur]—and agreed to.

Amendment 51 moved—[Miles Briggs].

The Presiding Officer: The question is, that amendment 51 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Baker, Claire (Mid Scotland and Fife) (Lab)
 Balfour, Jeremy (Lothian) (Con)
 Boyack, Sarah (Lothian) (Lab)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Carlaw, Jackson (Eastwood) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Choudhury, Foyso (Lothian) (Lab)
 Clark, Katy (West Scotland) (Lab)
 Dowe, Sharon (South Scotland) (Con)
 Duncan-Glancy, Pam (Glasgow) (Lab)
 Findlay, Russell (West Scotland) (Con)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Gallacher, Meghan (Central Scotland) (Con)
 Golden, Maurice (North East Scotland) (Con)
 Gosal, Pam (West Scotland) (Con)
 Grant, Rhoda (Highlands and Islands) (Lab)
 Greene, Jamie (West Scotland) (Con)
 Griffin, Mark (Central Scotland) (Lab)
 Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Hoy, Craig (South Scotland) (Con)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Kerr, Liam (North East Scotland) (Con)
 Lennon, Monica (Central Scotland) (Lab)
 Leonard, Richard (Central Scotland) (Lab)
 Lumsden, Douglas (North East Scotland) (Con)
 Marra, Michael (North East Scotland) (Lab)
 McNeill, Pauline (Glasgow) (Lab)
 Mochan, Carol (South Scotland) (Lab)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 O'Kane, Paul (West Scotland) (Lab)
 Ross, Douglas (Highlands and Islands) (Con)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Smyth, Colin (South Scotland) (Lab)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Sweeney, Paul (Glasgow) (Lab)
 Villalba, Mercedes (North East Scotland) (Lab) [Proxy vote cast by Richard Leonard]
 Wells, Annie (Glasgow) (Con)
 White, Tess (North East Scotland) (Con)
 Whitfield, Martin (South Scotland) (Lab)
 Whittle, Brian (South Scotland) (Con)

Against

Adam, George (Paisley) (SNP)
 Adam, Karen (Banffshire and Buchan Coast) (SNP)
 Allan, 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)
 Brown, Siobhian (Ayr) (SNP)
 Burgess, Ariane (Highlands and Islands) (Green)
 Chapman, Maggie (North East Scotland) (Green)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Cole-Hamilton, Alex (Edinburgh Western) (LD)

Constance, Angela (Almond Valley) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Don, Natalie (Renfrewshire North and West) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Dunbar, Jackie (Aberdeen Donside) (SNP)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Fairlie, Jim (Perthshire South and Kinross-shire) (SNP)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (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)
 Gray, Neil (Airdrie and Shotts) (SNP)
 Greer, Ross (West Scotland) (Green)
 Harper, Emma (South Scotland) (SNP)
 Harvie, Patrick (Glasgow) (Green)
 Haughey, Clare (Rutherglen) (SNP)
 Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
 Hyslop, Fiona (Linlithgow) (SNP)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Gillian (Central Scotland) (Green)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAllan, Màiri (Clydesdale) (SNP)
 McArthur, Liam (Orkney Islands) (LD)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McLennan, Paul (East Lothian) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNair, Marie (Clydebank and Milngavie) (SNP)
 Minto, Jenni (Argyll and Bute) (SNP)
 Nicoll, Audrey (Aberdeen South and North Kincardine) (SNP)
 Regan, Ash (Edinburgh Eastern) (Alba)
 Rennie, Willie (North East Fife) (LD)
 Robertson, Angus (Edinburgh Central) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Roddick, Emma (Highlands and Islands) (SNP)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Slater, Lorna (Lothian) (Green)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Collette (East Kilbride) (SNP)
 Stewart, Kaukab (Glasgow Kelvin) (SNP)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Sturgeon, Nicola (Glasgow Southside) (SNP)
 Thomson, Michelle (Falkirk East) (SNP)
 Todd, Maree (Caithness, Sutherland and Ross) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Tweed, Evelyn (Stirling) (SNP)
 Whitham, Elena (Carrick, Cumnock and Doon Valley) (SNP)
 Wishart, Beatrice (Shetland Islands) (LD)
 Yousaf, Humza (Glasgow Pollok) (SNP)

The Presiding Officer: The result of the division is: For 44, Against 68, Abstentions 0.

Amendment 51 disagreed to.

Amendment 52 not moved.

Amendment 68 moved—[Tom Arthur]—and agreed to.

After section 14

17:15

Amendment 13 moved—[Tom Arthur]—and agreed to.

Section 17—Use of net proceeds of scheme

Amendment 14 moved—[Tom Arthur]—and agreed to.

Section 18—Annual reporting on scheme

Amendment 15 moved—[Tom Arthur]—and agreed to.

Section 19—Review of scheme

Amendment 16 moved—[Tom Arthur]—and agreed to.

Section 20A—Guidance on visitor levy scheme

The Presiding Officer: Group 7 is on guidance. Amendment 17, in the name of the minister, is grouped with amendment 18.

Tom Arthur: Last year, the Government asked VisitScotland to convene an expert group that brought together local government and business to develop guidance and best practice for local authorities that were considering introducing a visitor levy. To give that guidance a firm status in law, the Government introduced amendments at stage 2 that placed a duty on local authorities to have regard to the guidance and required VisitScotland to prepare and publicise it. Following the consideration of some amendments that were discussed but not pressed at stage 2, and subsequent discussions with members including Neil Bibby, the Government has now lodged amendments 17 and 18.

Amendment 17 will set out in the bill specific topics that the statutory guidance will need to cover. Those include the persons whom local authorities should consult before introducing a levy, the matters that they should consider when deciding the objectives of a visitor levy scheme and the process to be followed when deciding on local exemptions to a scheme. They also include guidance on the support or assistance that a local authority might wish to provide to accommodation providers who would collect and remit a visitor levy.

Amendment 18 will allow the list of matters that the guidance must cover to be adjusted in future.

The amendments will further strengthen the statutory guidance on the visitor levy. They reflect the views that were expressed at stage 2, and I ask members to support them.

I move amendment 17.

Mark Griffin: In the absence of my colleague Neil Bibby, who is not in the chamber today, I thank the minister for his work to introduce the amendments at stage 3.

Ariane Burgess: Tourism, hospitality and leisure businesses in my region are struggling to recruit the staff that are needed during the housing emergency. Therefore, it is critical for the sector that funds that are raised can be reinvested in affordable housing.

At stage 2, the minister gave a welcome commitment that local authorities would have the ability to decide for themselves the objectives of a visitor levy scheme and the way in which the levy proceeds would be spent, including on affordable housing and regeneration. I seek confirmation from the minister that any guidance must recognise councils' discretion and decision-making powers to ensure that they are able to decide their local needs for themselves.

Tom Arthur: I reiterate my thanks to Neil Bibby and other members who have engaged constructively on the issue.

I reassure Ariane Burgess that, although it will be for the local authority implementing the scheme, through consultation and engagement with businesses, tourism organisations and communities, to determine aspects of it—such as its applicability, duration and percentage rate, and what revenue should be spent on—there is a wide range of possibilities. I touched on those in committee at stage 2.

Although it will be for individual local authorities working in partnership to determine the optimal use of the revenue, we all recognise that there are a range of interventions. Some could be simple and straightforward improvements to the appearance of the public realm. Others could be much more significant, such as regeneration, derisking and incentivising opportunities for investment and—in rural contexts in particular, where there are real challenges on accommodation for workers in hospitality—helping to address accommodation challenges.

I hope that that reassures Ariane Burgess about the wide potential remit of the application of the visitor levy. The key test is that a levy achieves what is set out in the bill on supporting the visitor economy.

Amendment 17 agreed to.

Amendment 18 moved—[Tom Arthur]—and agreed to.

After section 41

The Deputy Presiding Officer: Group 8 is on enforcement of the levy and penalties. Amendment 19, in the name of the minister, is grouped with amendments 53 to 66.

Tom Arthur: The amendments in the group all relate to compliance and enforcement, which is an important part of any tax regime. I should say at the outset that we do not anticipate that local authorities will use the powers regularly or often, but it is important that they are there to deal with any deliberate evasion or other practices to avoid paying a visitor levy.

Amendment 19 will give ministers the power to make regulations that allow a local authority to substitute their own calculation for that of an accommodation provider. That could be done only in circumstances in which the local authority had reason to believe that the level of levy that someone has reported and returned in their return under section 23 is deliberately or carelessly inaccurate. The power will also allow the regulations to provide that an authority may make an assessment where no return has been made. Amendment 19 will therefore provide local authorities with another tool that could be used in such situations and could avoid the need to apply penalties to an accommodation provider.

I turn to the amendments in the name of Ross Greer. Amendments 53 to 64 all substitute the current penalty level that is set out in the bill with the words

“to be determined by a relevant local authority”.

That would mean that a local authority could apply any financial penalty that it wished to any failure to comply with the provisions that are set out in the bill.

I have given careful consideration to the amendments. I recognise that Mr Greer's intent is with regard to the fiscal empowerment of local government and that the levy is a local tax. Given the Government's commitment to working constructively with local government in the development of a fiscal framework and further fiscal empowerment, I am happy to tell Mr Greer that the Government will support those amendments.

Rachael Hamilton (Ettrick, Roxburgh and Berwickshire) (Con): I thank Tom Arthur for taking my intervention. What happens if a local authority gets something wrong in its calculation? Does it also get a sanction? I register my interest as a director of a small hospitality business.

Tom Arthur: As the member will appreciate, as public bodies, local authorities are subject to the law and have to operate within the terms of the act

as decided by Parliament. When issues arise, interested parties have the usual methods to seek to address those issues.

I recognise that it will be important to consider the provisions that will come through Mr Greer's amendments, which I have previously spoken to, through guidance. Should the amendments be agreed to by Parliament, I would want to follow up and engage with the expert group to ensure that particular issues around penalties are covered as part of the guidance, to ensure that local government can take an informed approach.

I hope that the commitments that I have made around Mr Greer's amendments mean that he will consider whether amendments 65 and 66 are necessary, given that they would seek to add a surcharge. However, given the Government's commitment to supporting his other amendments, which would enable greater flexibility and fiscal empowerment for local government, the Government does not believe that those further amendments are necessary.

I move amendment 19.

Ross Greer: I should say from the outset that the Greens will support amendment 19 in the name of the minister. It is a sensible addition to the bill.

My intention is to move amendments 53 to 64 en bloc, because, whether members are voting for or against any one of the amendments, I presume that they will be voting for or against all of them. I hope that Parliament will agree that I can move them en bloc so that we can get out of here 10 or 15 minutes earlier.

I welcome the minister's commitment that the Government will support the amendments. They are consistent with the principle that I have outlined throughout the afternoon of giving new financial powers to local government, and I therefore do not believe that we should be micromanaging how it exercises those powers.

Local variation makes complete sense, particularly given the relative value, turnover, room rate and so on between average operators in different areas of the country. As the minister said, that approach would be consistent with the Scottish Government's wider approach to devolving fees and charges. For example, the current consultation on planning fees would be very much in line with that.

There is a small point that is worth making, which is that it avoids adding further to the Parliament's workload, because, for any penalty rates that we set in primary legislation, the Parliament needs to come back in the future to adjust them—most obviously, in line with inflation. That either adds to the Parliament's workload, or it

results in some areas of fees, charges, penalty rates and so on simply not being updated for quite some time. For example, I think that we are about to come up on a decade since the last time that the fines that are issued by the Scottish Environment Protection Agency were updated, some of which are now considerably devalued by the impact of inflation since they were initially set.

I very much welcome the minister's comments in relation to guidance. National guidance is important in this area, sitting alongside local discretion.

I want to outline the principle behind amendments 65 and 66, so I will address the request that the minister made in closing. Amendments 65 and 66 would do the same thing—under amendment 65, it would be a local power and, under amendment 66, it would be national. They would create a multiplier power, akin to that which is in place already for low-emission zones, which is that, if an operator were repeatedly in breach and repeatedly issued with fines, the level of the fine would increase with the number of occasions on which they were in breach.

The logic is the same as that for low-emission zones, which is that we should never be in a position in which a fine is simply seen as the cost of doing business and a hit that is worth taking. I hope that the power would never be required. The thinking behind it is that, if particular businesses were behaving in such a way that a local authority was considering raising its fine levels to act as a disincentive, other businesses, which might have made an honest mistake one year and so were eligible for a penalty, should not have to pay a higher penalty because the local authority was trying to deter those that were repeat offenders. That is the logic behind it.

However, I have heard what the minister has said, and I am minded not to move amendments 65 and 66, given the Government's agreement to my amendments 53 to 64.

The Deputy Presiding Officer: Minister, do you wish to add anything by way of winding up?

Tom Arthur: I just want to thank Mr Greer again for lodging those amendments that the Government has agreed to support. They speak to a shared agenda across the Parliament on the fiscal empowerment of local government.

Although I recognise the intent behind amendments 65 and 66, the Government would not be able to support them at this stage were Mr Greer to move them. More broadly, the suite of powers around penalties, fees, fines and levies that are available for local government can feed into a broader piece of work, which I know we are

committed to taking forward in a spirit of partnership.

Amendment 19 agreed to.

Section 43—Penalty for failure to make returns

Amendment 53 moved—[Ross Greer]—and agreed to.

Section 44—Three month penalty for failure to make return

Amendment 54 moved—[Ross Greer]—and agreed to.

Section 45—Six month penalty for failure to make return

Amendment 55 moved—[Ross Greer]—and agreed to.

Section 46—Twelve month penalty for failure to make return

Amendments 56 and 57 moved—[Ross Greer]—and agreed to.

Section 48—Penalty for failure to pay levy

Amendments 58 to 60 moved—[Ross Greer]—and agreed to.

Section 50—Penalty for failure to keep and preserve records

Amendment 61 moved—[Ross Greer]—and agreed to.

Section 52—Penalties for failure to comply or obstruction

Amendment 62 moved—[Ross Greer]—and agreed to.

Section 53—Daily default penalties for failure to comply or obstruction

Amendment 63 moved—[Ross Greer]—and agreed to.

Section 55—Penalties for inaccurate information or documents

Amendment 64 moved—[Ross Greer]—and agreed to.

After section 55

Amendment 65 not moved.

Section 65—Power to change penalty provisions

Amendment 66 not moved.

Before section 71

The Deputy Presiding Officer: Group 9 is on “Report on operation of Act”. Amendment 20, in the name of the minister, is the only amendment in the group.

Tom Arthur: Evaluation of the bill has been raised during its passage, including by the Local Government, Housing and Planning Committee at stage 1 and by Miles Briggs at stage 2. The Government has considered that aspect and, therefore, we lodged amendment 20. The amendment would put in place a requirement for the Scottish Government to review the operation of the act and prepare a report of that review. The review would be required to cover several areas that have been raised by members during the passage of the bill, including the impact of visitor levy schemes on businesses and communities, how the net proceeds of schemes are used and any exemptions from paying a visitor levy.

Evaluation of the laws that we pass and their operation in practice is an important part of good policy making, and I hope that members will be able to support this important provision. I hope that it provides some reassurance to Mr Briggs that, although I was not able to support directly any of his amendments, his impact on the bill has been felt through the amendments that the Government has lodged.

I move amendment 20.

Amendment 20 agreed to.

Section 74—Commencement

17:30

The Deputy Presiding Officer: Group 10 is on commencement. Amendment 67, in the name of Ross Greer, is the only amendment in the group.

Ross Greer: This will be a short contribution. Amendment 67 simply compels the Government to bring in the regulations that are required to ensure that a local authority is operating a visitor levy within six months of royal assent, with the consequence for its not doing so being simply that the Government has to report the cause to Parliament. It is a bit of a stick rather than a carrot, but it is a very light stick to encourage the Government to ensure that there is appropriate parliamentary accountability if the regulations cannot be brought forward within six months.

I move amendment 67.

Tom Arthur: Ross Greer’s amendment 67 seeks to require ministers to make regulations to commence the whole act within six months of its receiving royal assent, but it seems to recognise the need for some flexibility by saying that, if

ministers do not do so, they have to report the reasons to Parliament.

Members will know that there is a convention whereby an act is not commenced until at least two months after it receives royal assent, and the Government sees no reason not to follow that convention in this case.

Regarding the period after that, the amendment anticipates that the commencing of the whole act within six months might not be possible, as it allows for a report to be made if that does not happen. I do not believe that it is appropriate to put that extra process in the bill, because it introduces uncertainty and does not make clear what would happen after that.

As I outlined earlier, the Government is committed to commencing the act in line with the usual timescales. It is important that the usual flexibility of timing for bringing the act into force is provided, and I do not want to shortcut or change the usual process. Although I ask members not to support amendment 67, I give members—and Mr Greer—the sincerest assurance that the Government will not be tardy in ensuring that the act is fully commenced, because we recognise the significant appetite that exists among our local authorities for us to get on with that.

The Deputy Presiding Officer: I call Ross Greer to wind up and to press or withdraw amendment 67.

Ross Greer: Given the minister's remarks and the very high level of engagement with the minister that I, all other Opposition parties and key stakeholders have had on the bill, I am happy, on the basis of what he has just said, not to press amendment 67.

Amendment 67, by agreement, withdrawn.

The Deputy Presiding Officer: That ends our consideration of amendments.

Visitor Levy (Scotland) Bill

17:32

The Deputy Presiding Officer (Annabelle Ewing): As members will be aware, at this point in the proceedings the Presiding Officer is required under standing orders to decide whether, in her view, any provision of the bill relates to a protected subject matter—that is, whether it modifies the electoral system and franchise for Scottish parliamentary elections. In the Presiding Officer's view, no provision of the Visitor Levy (Scotland) Bill relates to a protected subject matter. Therefore, the bill does not require a supermajority to be passed at stage 3.

Before we move to the debate, I call Shona Robison, the Cabinet Secretary for Finance and Local Government, to signify Crown consent.

The Cabinet Secretary for Finance and Local Government (Shona Robison): For the purposes of rule 9.11 of standing orders, I advise Parliament that His Majesty, having been informed of the purport of the Visitor Levy (Scotland) Bill, has consented to place his prerogative and interests, in so far as they are affected by the bill, at the disposal of Parliament for the purposes of the bill.

The Deputy Presiding Officer: The next item of business is a debate on motion S6M-13349, in the name of Tom Arthur, on the Visitor Levy (Scotland) Bill at stage 3. Members who wish to speak in the debate should press their request-to-speak button.

17:33

The Minister for Employment and Investment (Tom Arthur): Before I turn to the content of the bill, I thank members for the thoughtful and constructive way in which many of them have engaged with it as it has progressed through Parliament. Members have put forward their views and arguments in a measured way in committee meetings, in the chamber and in my own individual meetings with them. I believe that that scrutiny process has improved the bill and has shown Parliament in a good light.

I strongly believe that a visitor levy can be a force for good and that it is a measure that can bring benefits to visitors, residents and businesses. It has the potential to be an important tool in enabling investment in local economies and supporting an important industry in Scotland.

Visitor levies are common in many parts of the world, but I am proud that, if passed, the bill will create the opportunity for the first true visitor levy in the United Kingdom. Twenty-one European countries already have visitor levies and I believe

that it is right for Scotland to have the ability to add to that number.

The measures in the bill reflect good practice from around the world and our particular context in Scotland. I will turn to each of the features of international good practice as highlighted by the European Tourism Association and discuss them in relation to the bill. The first important factor is that genuine, effective, local consultation is carried out before any visitor levy is introduced. The bill will require local consultation before a visitor levy scheme is introduced or modified, and that consultation must involve communities, businesses that are engaged in tourism and local tourist organisations. Furthermore, we have today agreed to amendments that will strengthen that on-going consultation and engagement with the creation of a visitor levy forum.

Another element that is highlighted as good practice internationally is for it to be clear and transparent where funding that is raised by a visitor levy is being used. We know from our consultation and engagement that that is also important to the tourism industry here in Scotland. The bill therefore puts in place clear parameters on how the funding that is raised by a levy may be used. As members know, the funding may be used only to develop, support or sustain

“facilities or services which are substantially for or used by persons visiting the scheme area for leisure or business purposes”.

The definition was adjusted as the bill moved through Parliament in recognition of the views of the Local Government, Housing and Planning Committee at stage 1. That is another example of where the scrutiny process has improved the bill.

That position will give local authorities the flexibility to use the funding that is raised by a levy in the best way that supports the visitor economy in their area. That could include, for example, street dressing or promotion of a particular destination. It could support housing that is necessary to address recruitment and retention issues in the tourism sector. The funding could be used to invest in regeneration work that is required to facilitate investment by the private sector in a new hotel or tourist attraction. The Government has purposely not specified exactly how the funding should be used. What we have sought to do in the bill is to put in place a structure and process that means that, within broad parameters, decisions may be made locally that support the local economy.

A suitable notice period for the introduction of, or changes to, a visitor levy is another feature of international good practice. That also reflects the strongly held position of business in Scotland. That is why the Government has consistently said that a suitable implementation period is necessary

to give businesses and local authorities time to prepare their systems, train staff and carry out other necessary preparations.

Under international good practice, a visitor levy should be easy to pay, collect and remit. The bill therefore puts in place a robust process with a suitable level of local discretion for collecting and remitting a visitor levy. The calculation of the visitor levy is straightforward and, importantly, it reflects the cost of the accommodation that the visitor has decided to book.

The bill also puts in place a clear process for any compliance and enforcement action. We do not expect such tools to be used often, but it is important that they are there to provide local authorities with what they need to address actions by those who, for example, deliberately seek to avoid a visitor levy.

The bill will not stand alone. Last year, I asked VisitScotland to convene an expert group and I invited local government and business organisations to sit on it. That group’s purpose is to develop guidance for local authorities that are seeking to introduce a visitor levy in their area.

Daniel Johnson (Edinburgh Southern) (Lab):

As per our interactions on the amendments, I think that the group is a good way of striking the balance. However, I wonder what will happen to the group once the guidance has been drawn up. Does the Government have a view on whether the group should continue on a standing basis or be incorporated in other industry engagement that the Government will seek to do on an on-going basis?

Tom Arthur: I think that there is a need for on-going engagement. The point that Mr Johnson raises speaks to the importance of not only the review period in individual local authorities but, as agreed by Parliament in amendments to the bill, the review period for the legislation as a whole. We will have clear milestones for review both locally and nationally to consider how visitor levy schemes are operating individually and cumulatively, which will provide opportunities to consider any refreshing of the guidance and updates that are required. I agree that continued dialogue between local government and the tourism sector, which is provided for in the bill, is important, but dialogue with Government is important as well. Given the existing structures that we have, such as industry leadership groups and so on, there are suitable forums that will allow industry to feed back, as well as allowing local government to feed back to Government through the regular dialogue that takes place.

Paul Sweeney (Glasgow) (Lab): I am curious as to whether the funds that are raised through the levy will have to be spent in the given financial year or whether there could be scope for a sinking

fund to enable larger capital investments to be made in a multiyear programme. Has that been given consideration?

Tom Arthur: The scheme sets out very clear requirements about objectives and very clear reporting requirements, including separate accounting for the levy that is raised. One thing that is important for the success of the scheme is a recognition that a range of projects could benefit. Some could require relatively low levels of investment, but others—as Paul Sweeney alludes to—could require significantly more. We are keen to ensure that local authorities have the flexibility to apply the revenue that is generated from the levy as they see fit, but also in a way that is consistent with their past and on-going engagement and consultation with business, tourism organisations and communities in their area.

Over the past few months, the expert group has worked to bring together guidance that draws on the knowledge and experience of the tourism sector and local government. As I said, as a result of the scrutiny of the bill at stage 2, that guidance will have a statutory footing. That is a key element in getting a visitor levy that is right for Scotland, and I put on record my thanks to those who sit on the expert group or who otherwise support its work.

As I said at the start of my remarks, the bill is an important measure. If passed, it will give local authorities a significant new tax power. However, it is not something that the Government has proposed lightly, and it has followed considerable engagement and discussion over many years.

In the bill, the Government has sought to strike the right balance between national consistency and local flexibility. I believe that we have done that. I welcome the improvements to the bill that have come about from engagement and amendment, and I ask that the Parliament supports it.

I move,

That the Parliament agrees that the Visitor Levy (Scotland) Bill be passed.

17:41

Miles Briggs (Lothian) (Con): I thank the Parliament's clerks for the support that they provided me with during the passage of the bill—albeit that my amendments have perhaps not met with as much success as I had hoped for, today—and the many organisations, businesses and councils that engaged with the Parliament and the committee as the bill made its way to stage 3.

On a positive note, I welcome the fact that the minister has accepted the arguments that I put

forward at the Local Government, Housing and Planning Committee on excluding children and young people from the levy, and I welcome the amendments that the Government lodged following my amendments at stage 2 on business involvement, the creation of the visitor levy forum and the future review of the impacts of the bill.

I also very much welcome the acceptance today of the amendments in the names of my colleagues Jeremy Balfour and Pam Gosal. I hope that the estimated 2,000 to 3,000 small businesses that have an annual turnover that is below the VAT threshold that the bill will have will be exempt. The issue has been of significant concern for small businesses, and I pay tribute to the work of the Federation of Small Businesses in Scotland, the Association of Scotland's Self-Caterers, the Scottish Tourism Alliance and the Scottish B&B Association, as well as Scottish Land & Estates, for their constructive work towards the delivery of those amendments, which, I hope, will help to protect small businesses from the impacts of the bill.

Once again, though, legislation has been taken forward by ministers as a framework bill. As has been raised in respect of other bills, that presents a number of concerns, challenges and issues that relate to the variation that the implementation of the bill could ultimately produce across Scotland. I fear that ministers have not taken on board the warnings and lessons from the disastrous implementation of the short-term lets licensing legislation and the negative impact that that continues to have on small businesses—the fragmentation, inconsistency and, often, disproportionate costs.

Many accommodation businesses across Scotland feel that they have been under consistent bombardment from Scottish National Party and Green ministers, which has negatively impacted on their businesses and has involved the loss of many businesses in Scotland. Evidence from the Scottish B&B Association suggests that 67 per cent of its members say that the cost of the STL licensing has impacted on their business revenue and affected their viability as businesses.

I am concerned that ministers have failed to develop a robust exemption scheme in the bill. My amendments today would have helped to deliver that, and I think that we will look back and not be happy that those were not taken forward. I do not believe that the Parliament should have to hope that the Government will make statutory guidance and that all 32 councils—if they all decide to implement a visitor levy—will then implement a set of exemptions that will deliver.

For argument's sake, if it is left to each council to decide on local exemptions, we could see a situation in which the parents of children who are

receiving treatment at the sick kids hospital in Edinburgh would be forced to pay a visitor levy if they stay in a hotel, while families in Glasgow whose children are receiving treatment at the Queen Elizabeth hospital would not. That is not acceptable, and I do not think that anyone in the Parliament would tell their constituents that it is. However, we have failed to act by putting that exemption in the bill. I am disappointed by that. Members representing islands will know that the family and friends of patients from the islands often accompany them to hospital for treatment, and, under the bill, people who come from Orkney to support someone who is going into Aberdeen royal infirmary will pay a tourist tax to stay in accommodation in the city, which is wrong. I hope that the minister will pay attention to that and to what exemptions could still be created in the statutory guidance.

We should be proud of and celebrate our outstanding tourism sector in Scotland. The visitor offering that tourism businesses across Scotland provide is world class, and the importance to our local and national economy is significant and must never be underestimated or undervalued. Tourism is estimated to be worth £4.5 billion to the Scottish economy. It is critically important, and it directly supports more than 250,000 jobs across our country. Importantly, some of those jobs are in some of the most economically vulnerable rural and island communities.

We have heard that many businesses, in different parts of the country, still do not feel that they have recovered from the pandemic and that the levy will have another impact on them. The Scottish Conservatives have said that there needs to be more at the heart of the visitor levy to develop funds for the investment in and improvement of our tourism sector, rather than councils simply looking at it as a revenue stream. When the legislation comes into force, we will have to see whether councils are forced to look to it to fill voids in their funding. It is important that councils do not see the new power simply as a golden goose to make up for funding cuts that have come from the Scottish Government.

I also want to ensure that money is not raised and then taken away under funding formulas or cuts to culture budgets.

Finlay Carson (Galloway and West Dumfries) (Con): Will the member take an intervention?

Miles Briggs: I do not know whether I have time.

The Deputy Presiding Officer: Briefly, Mr Carson.

Finlay Carson: Does Mr Briggs agree that, by offering cheap camping holidays, businesses such as Loch Ken holiday park, Auchenlarie holiday

park and Brighthouse Bay holiday park, which are in my constituency, all have a very low impact on the environment and on local communities? Caravan and camping clubs also offer low-impact holidays. Given that they have not recovered from Covid, the levy could have a big impact on them.

Miles Briggs: That is why I lodged a set of amendments, working with the caravan and camping sector, which were intended to ensure that the sector would not be impacted by the levy. I hope that the minister can include some of that in the statutory guidance that he will create, especially for businesses where accommodation is not the main source of income, and for the council areas that may exempt camping and camping sites, as Edinburgh has suggested that it will.

I do not believe that the Scottish public has been informed properly about the impact that the legislation will have on them. Perhaps that is why ministers were so keen that it should come into force before the 2026 Holyrood elections. For most Scots, the issue is not about visitors; it is about them. It is about the fact that they will be paying a 10 per cent additional cost to stay in a hotel when their house is flooded and that, potentially, when they go to hospital with their children they will have to pay the tax because we have no exemptions. When many people see that, they will question why Parliament has not created exemptions.

As things stand, there remains a significant vacuum in many aspects of the bill, with ministers insisting that statutory guidance will provide the clarification to help the accommodation sector to limit the costs and negative impacts that the bill will have on their businesses. We have not seen that guidance, but we are desperate to see what it will look like, and I hope that the sector will help to work to define it.

Our Scottish tourism sector already faces tax burdens that are among the highest anywhere in the world. Scottish Conservatives will not, therefore, support the bill at decision time. Throughout the bill process, we have worked constructively and tried hard to improve the legislation. We have worked with the minister to try to see where limits can be set—

The Deputy Presiding Officer: Mr Briggs, I have to ask you to conclude.

Miles Briggs: —to address the negative impacts on businesses and on the most vulnerable.

The Deputy Presiding Officer: I call Mark Griffin to open on behalf of Scottish Labour.

17:50

Mark Griffin (Central Scotland) (Lab): I thank the Local Government, Housing and Planning Committee; the minister and his bill team; the Parliament's legislation team; and all the organisations that have given evidence to shape the bill that we have before us.

For the best part of a decade, we in Scottish Labour have called for a visitor levy. We are pleased to see that the Scottish Government has listened, and we are happy to support the passage of the bill at stage 3. We believe that local authorities should have as much control as possible over the implementation of the levy, simply because that reflects our commitment to push power out to local communities.

The visitor levy is a particularly good example of where that approach works, given the diversity of Scotland's tourism sector. Some local authority areas are much more frequently visited than others, which are likely to see potentially negligible returns from any levy. We welcome the flexibilities in the bill that allow councils to implement a levy if they so choose and to design it in a way that suits their local circumstances, in consultation with relevant stakeholders.

Throughout the passage of the bill, the committee and other interested parties have attempted to balance support for local government with maintaining economic growth and supporting sustainable tourism. It is clear that the tourism and hospitality sector has faced significant difficulties over recent years, with the Covid-19 pandemic and the associated lockdowns and the subsequent cost of living crisis. The committee came to the view that the levy "would be unlikely to" deter visitors. We agreed that a small additional fee on top of accommodation costs is seen as part of the normal tourist experience in many other countries and could help to ameliorate the potential negative consequences for communities when tourism becomes unsustainable.

While we support the levy, however, we have said that implementation must not place too great a burden on businesses or local authorities. In particular, we are keen to ensure that smaller businesses are not disproportionately affected by the application of any future levies that are decided locally. The levy will be a shot in the arm to hard-pressed local authorities that are currently struggling with the pressure on local services that is brought about by large numbers of visitors. Crucially, however, revenue must not be used to replace funding for core local services. For more than a decade, Scottish local authorities have seen their budgets stripped to the bone, which has left libraries closed, rubbish uncollected and services for some of our most vulnerable people shut down and never reopened. The levy cannot

be a substitute for money lost due to a reduction in the general revenue grant to local authorities, and it cannot be about plugging a gap.

Accounts Commission figures show that between 2010-11 and 2021-22, revenue expenditure on culture and leisure fell by 23.6 per cent; spending on roads dropped by 16.1 per cent; and spending on environmental services dropped by 12.8 per cent. In the face of those swingeing cuts over which this Government has presided, any revenue that is raised must be used to improve the tourism offer, and the services that tourists appreciate and for which they visit Scotland.

The levy, while it is welcome, will not touch the sides of the £6 billion black hole that the Government has created in local budgets, and the Government cannot pretend that it will act as a replacement for the fair core funding settlement that communities need. Scottish Labour has a different vision for local government that will guarantee a fair funding settlement and protect vital local decision making so that local people have a say over the services that affect their day-to-day lives most.

We also see tourism as a key part of our wider business case for Scotland, where it encourages economic growth through the promotion of brand Scotland and by ensuring that our country becomes a vital destination for business and leisure travellers. The visitor levy forms a key part of our commitment to implementing a new tourism strategy that builds cultural links with key markets and develops brand Scotland's reputation on a global stage. We have proposed similar levies in previous manifestos. We have identified that such a levy could be a key part of the fiscal framework and the democratic accountability of local authorities. For those reasons, we will support the bill at decision time.

The Deputy Presiding Officer: I call on Ariane Burgess to open on behalf of the Scottish Greens.

17:55

Ariane Burgess (Highlands and Islands) (Green): I start by thanking the Parliament clerks, the clerks of the Local Government, Housing and Planning Committee, the bill team and all the stakeholders who joined us to help shape the bill. The debate has brought back memories of our visits to Orkney Islands Council and to Aviemore, where we spoke with representatives of Highland Council and other stakeholders.

The Scottish Greens are pleased to see the Visitor Levy (Scotland) Bill come to its final stage today, having secured its introduction during budget negotiations back in 2019. The approach—capturing for communities the benefits of

Scotland's global appeal—has been the norm in many of the world's top tourist destinations for a long time.

It has been the long-standing position of the Scottish Greens that councils should have greater financial powers to raise their own revenues, as opposed to the current position, in which around two thirds of their budget comes from Scottish Government grant. We have some of the most centralised and least empowered local government on our continent, but that is gradually changing.

The visitor levy power is an important part of a much wider set of empowerment measures and must be joined, as soon as possible, by a cruise ship levy—a move that will be of particular benefit to the island councils in my region, and which was announced by the Greens last year. Greens' proposals for a cruise ship levy are linked to emissions, so that the biggest and most-polluting boats would pay more. Our island constituents deserve our full consideration of all such issues, and that can be done only through stand-alone legislation.

We are incredibly fortunate that Scotland is such an attractive destination for visitors, whether they come from abroad or from the rest of the UK, or it is our residents choosing to explore and enjoy their own country for their holidays. Nowhere is that more true than in my region. From Shetland to Speyside and from Skye to the small isles, that is great for our economy, especially in fragile rural communities, although it also puts huge pressure on rural communities, the natural environment and public services. Rarely does a summer season go by without local—and often national—headlines about inconsiderate or even dangerous parking, antisocial behaviour and litter on the north coast 500. Clearly, that is from a small minority of visitors, not all of whom will be staying overnight. However, such things put pressure on council services, so it is only fair that local residents do not pick up the bill.

Tax is one way in which we all contribute to building a better world for our communities. I am proud that the Scottish Greens are honest about the need for a fairer tax system if we want better public services. We have already secured big changes, including raising income tax on the highest earners, raising tax on the purchase of second and holiday homes, doubling council tax on holiday homes and the increasing range of new local powers such as the visitor levy, the cruise ship levy to come and the infrastructure levy on big developers. By diversifying our tax base, we can empower communities to deliver on their local priorities and have real control.

There are a few themes from the evidence that I have heard during the progress of the bill that I

would like to highlight. The first concerns the 18-month gap before a scheme can be introduced. The Convention of Scottish Local Authorities made it clear that that length of time is clearly disproportionate and excessive, so we need to reflect on that.

The second theme is the scope for spending the funds that will be raised. Many hospitality businesses in rural communities are struggling to fill vacancies, which are caused in large part by local housing shortages. During the committee's debate on the matter at stage 2, the minister was clear that the funds that will be raised through the levy could be spent on housing and regeneration, both of which support the wider economy on which the tourism industry relies. It is vital that councils retain the flexibility to do that, so I remind the minister of his words to the effect that local authorities will want to use the funding in a way that best supports their local visitor economy. Such support could include relevant regeneration and, potentially, support for affordable housing projects.

The bill is just one of many measures that are required to empower local councils, but it is one that the Scottish Greens are proud to support.

The Deputy Presiding Officer: I call Liam McArthur to open on behalf of the Scottish Liberal Democrats.

17:59

Liam McArthur (Orkney Islands) (LD): I join others in thanking the Local Government, Housing and Planning Committee and all those who gave evidence to it, including people in Orkney. I pay tribute to the committee for taking the time to visit the islands.

We broadly support the principle underlying the bill, which is that of empowering local authorities to take steps to meet the challenges that they face. Earlier, in considering the amendments, we heard that certain local authorities are champing at the bit, although it would be a mischaracterisation to assume that all local authorities find themselves in that position.

At the same time, we need to acknowledge that, far from champing at the bit, many businesses in the tourism sector have approached the debate with apprehension. We heard from Miles Briggs about the views that have been expressed by the Federation of Small Businesses and the Association of Scotland's Self-Caterers. Those organisations have rightly highlighted concerns that I am picking up locally and which are being felt nationally. Part of that is about uncertainty, and part of it is a reflection of cumulative effect, whether that is to do with the short-term lets

legislation, the broader cost of living crisis or the aftermath of Covid.

It is absolutely right that the bill has taken an approach that seeks flexibility and local determination wherever possible, in recognition that the tourism sector looks different in different parts of the country and, as I said earlier, at different times in the year.

Nevertheless, to command the confidence of the sector and the wider public, fairness and equity need to be at the heart of the bill, and it absolutely needs to ensure that it can wash its own face. There is no point in setting up a system of attracting, from a levy, revenue that barely covers the cost of administration.

I return to my amendments on cruise traffic and motorhomes, which we discussed earlier in proceedings. I happen to believe that the development that we have seen in both those aspects of the tourism sector is a good and healthy sign, but both require to be managed. Unfortunately, in the bill as it stands, the fact that bed and breakfasts, self-catering businesses and hotels are captured by the levy but cruise traffic and motorhomes remain outwith its ambit—for reasons that I understand—means that it is difficult for many local authorities to see a way of proceeding with it.

On the exemptions that would be delivered, which go back to the principle of local flexibility, I disagree with Miles Briggs—I think that those are better determined locally. He is, however, absolutely right to point to the example of patients in Orkney and Shetland. They will often access services within Orkney and Shetland, and one would assume that any local scheme would exempt them. However, very often they seek specialist treatment in Aberdeen, Inverness or even further south, and it is difficult to see how they, their patient escorts and so on would be exempt under schemes that are operated by other local authorities.

I pay tribute to the minister for the characteristically constructive way in which he has sought to engage on the issues that I raised around cruise liner traffic and motorhomes and, as has been clearly evidenced through the votes on stage 3 amendments, the way in which he has engaged across the parties during stages 2 and 3. That is entirely characteristic.

I recognise that the bill will be passed this evening, and maybe the concerns that I have raised will come to be seen to be misplaced but, at this stage, given the gaps, the uncertainty around key issues and the way in which the bill would apply in practice in the islands that I represent and others, it is not a piece of legislation that I or other Scottish Liberal Democrats can support.

The Deputy Presiding Officer: We move to the open debate.

18:04

Willie Coffey (Kilmarnock and Irvine Valley) (SNP): I thank my fellow Local Government, Housing and Planning Committee members and colleagues for their detailed consideration of the Visitor Levy (Scotland) Bill. The bill delivers on a commitment that was made to our local councils to provide them with the power, as requested, to apply a local visitor levy to help to improve their local tourism economies. That is what it says on the tin, and that is what it does. All the revenue that is raised must be reinvested locally in facilities and services to enhance the visitor experience, while benefiting the local community and the economy.

The Scottish Government has engaged with many stakeholders for a number of years. I hope that, tonight, Parliament will support the bill. It will, ultimately, help to improve local tourism offers and benefit local economies, too.

This type of tax is commonplace around Europe now. As of the publication date of the bill, 21 out of 27 European Union member states charge an occupancy rate of one description or another.

Daniel Johnson (Edinburgh Southern) (Lab): Will the member take an intervention?

Willie Coffey: I am sorry—I have four minutes. We have probably heard enough debate for the day and I can see that members are desperate to get home.

Although I do not expect East Ayrshire Council to use the power, I know that many councils are eagerly looking forward to introducing the measure, so that they can improve the offer for the experience of their visitors.

It would be fair to say that there was a range of opinions on many of the proposals, including on whether to apply a flat rate, a percentage rate or a tiered rate; whether it should be with a cap or without a cap; what exemptions should apply; how soon it can be introduced and so on. We have heard some of that debate being replayed today and tonight. There was plenty of debate about whether a percentage rate was better than a flat rate. As I recall, the argument that a visitor to a five-star luxury hotel should probably pay a little bit more than a visitor to a small B and B slightly won the day.

Some councils wanted a shorter lead-in time, as we heard during the debate on the amendments, given the time that the bill has already been under consideration. However, as I recall, there seemed to be a preference for an 18-month to 24-month lead-in time to give everybody enough time to

prepare and get ready for the levy's being introduced. That period seems to be in line with advice from the European Tourism Association.

If the bill is passed, our councils will, of course, be obliged to consult their stakeholders further in order to help them to shape the levy to fit local needs and circumstances as far as possible. That, too, is a flexibility that the councils appreciate, as was stressed by a number of members around the chamber. The councils can set the levy as a percentage of the accommodation cost and they can apply it to all or parts of their local area.

COSLA's resources spokesperson, Councillor Katie Hagmann, welcomed the progress of the bill as providing

"a small but significant step towards maximising the revenue raising powers available to local government",

and the councils, as we might expect, will have a crucial next step to take in taking the bill forward. As we know, the Government is committed to considering further how to bring cruise ships into the sphere of a local visitor levy, which possibly requires separate primary legislation to achieve it.

Our local government committee members gave the bill a thorough examination. Although we could not get unanimous agreement on the principles of the bill at the committee stages, at least we all agreed that the introduction of a levy at a modest rate would be unlikely to have a significant deterrent effect on visitor numbers. That is worth stating.

With that, I am happy to conclude my remarks and to listen to the contributions of members who remain to speak in the debate.

18:08

Pam Gosal (West Scotland) (Con): I am grateful to be contributing to today's stage 3 debate on the Visitor Levy (Scotland) Bill from the Scottish Conservative benches. I echo what was said earlier and thank the clerks of the Local Government, Housing and Planning Committee for all their hard work, and all the external organisations that provided briefings for members.

The Scottish Conservatives back Scotland's world-leading tourism sector, which is why I have always been open to hearing about how we can best support it. I thank the minister and the majority of members across the chamber for supporting my amendment 46, which will require a visitor levy scheme to specify whether the levy is not payable in relation to accommodation that has an annual turnover below the VAT threshold. I hope that that will make some difference in protecting small and micro businesses.

I fully understand the need to empower local authorities, but that should not come at the

expense of businesses. I am of the firm belief that tourists and accommodation providers should not be penalised through the proposed tax. Instead, local councils should be provided with a fair funding settlement that fully supports our tourism sector. When I spoke to 31 out of 32 councils in Scotland about the issue, many of them were, frankly, desperate to generate additional cash. However, other councils will not make a penny from the levy, so we need to find a sustainable long-term solution.

In fact, the levy will negatively impact businesses to the extent that it will undermine long-term revenues and financial sustainability—it will reduce profits and sector growth and will, therefore, reduce tax revenues.

The cost of doing business in Scotland is already high, and many businesses are still reeling from the impact of repeated lockdowns. That is further compounded by business rates, VAT, stringent regulations on short-term lets and so on. As has previously been mentioned, around 2,000 to 3,000 smaller accommodation providers are not VAT registered. Despite my amendment, being pushed over the VAT threshold by the levy will remain a major concern for many people, because the committee heard anecdotal evidence that it can take a 50 per cent increase in turnover just to cover the cost of going over the threshold.

In essence, small businesses, instead of paying VAT because of increased turnover, will be paying VAT for acting as unpaid tax collectors for local councils. That will be a costly and complicated endeavour, particularly for small accommodation providers. Many of those businesses rely on traditional bookkeeping methods that involve the use of ledgers and diaries, rather than sophisticated accounting systems. Implementing and managing the visitor levy will impose a significant administrative burden on those businesses and will divert time and resources away from their core operations. The small accommodation sector runs on tight margins and already faces an endless barrage of regulations. Should the bill be passed, the Parliament runs a real risk of sinking small businesses to fill the gaping black hole in public finances.

I thank members for backing my stage 3 amendment, but I cannot support a bill that will penalise the tourism sector and hurt businesses. I urge members to protect Scotland's small and micro businesses, which are the backbone of our local economies and communities, by voting against the bill at stage 3.

I will vote against the Visitor Levy (Scotland) Bill at decision time. I have persistently attempted to make the bill as cost neutral to businesses as possible, but I cannot ignore the additional financial and administrative burden that the bill will

cause. It remains unclear how it will even be administered. The Scottish Government should not penalise tourists and accommodation businesses through the use of the tax but should instead provide a fair funding settlement to local authorities that fully supports our tourism sector.

18:12

Daniel Johnson (Edinburgh Southern) (Lab):

I, too, thank the Local Government, Housing and Planning Committee and its clerks for their work through stages 1 and 2. I also highlight the way in which the minister has approached the bill. Tom Arthur has done an excellent job, and I have very much appreciated our numerous conversations. It is very pleasing to see the subject of those conversations reflected in what we have in the bill, and I thank him for that.

That is important, because getting this right is important. Tourism is hugely important to the Scottish economy, and it is not hard to see why. Scotland is an amazing country to visit—it has a huge amount to offer and we have a huge global reputation. If tourism is important, the experience that people have in our accommodation is absolutely critical to that. It is the touch point—the human element—of that visitor experience.

However, we must also acknowledge that with that come costs to local authorities. A well-designed tax, if done properly, has the potential to align the interests of authorities with those of the bodies that are being levied—in this case, accommodation businesses. That is important, because although local authorities are critical to their local economies, they are not always connected to the upside of economic growth. The way that non-domestic rates are levied and redistributed means that there is not a direct connection, particularly where tourism is concerned. A number of local authorities that host visitors do not necessarily receive the economic benefits of tourism but face costs, which is why I think that the levy is an important measure.

I acknowledge that there is an inherent tension in the implementation of the bill in relation to providing clarity and consistency while providing a direct economic link to local authorities. That link requires local authorities to have the ability to adjust and amend the detail in order to get it right for their local context.

That is why I am pleased by the safeguards that have been introduced, particularly around small business providers and the VAT threshold. I think that it is right that the number of days for long-term visits is in place, but I have some concerns about how straightforward that will be for people to understand and for local authorities to implement. That is why we need to pay close attention to how

the statutory guidance is adopted as the levy is implemented.

The VAT point is worth noting not just because of the threshold, but because we need to acknowledge that the tax will levy on top of VAT. A number of contributors in previous debates have said that lots of other places around Europe have a visitor levy, but it is important to put on the record that those places often have a lower rate of VAT or no VAT at all for visitors. We are going to be placing a higher tax burden on visitors than many other parts of Europe, and people have options on where they go.

Although it is right that the level of detail will be set at a local level, I ask local authorities to bear in mind that, if they are going to make such a comparison with other cities, they need to understand that they are often operating in a different VAT context. They also need to bear in mind the fact that this is very much a recovering sector. Domestic tourism in the UK has not returned to its pre-Covid levels, even though tourism involving tourists from overseas might have done. That is another reason why I think that the lead-in time is important.

Ultimately, although introducing the levy and getting the detail right are important, it is also important that local authorities continue to monitor and reflect as circumstances change, which is why I made the point about doing that on an on-going basis at national and local level. At the end of the day, the proposed reforms could act like the tourist board that we refer to in that standing dialogue with the sector, local authorities and Government. Let us get the detail right, let us make sure that the communication is right and let us make sure that this is a levy that works for local government and the industry. I believe that it can do that if it is implemented correctly.

18:17

Ross Greer (West Scotland) (Green): It has been about five years since the Scottish Greens first secured a commitment to the bill's being introduced. That happened as part of annual budget negotiations the last time we were in Opposition with a minority SNP Government. Since then, we have had a pandemic that delayed its introduction. It should have been introduced at the end of the previous parliamentary session, but, for understandable reasons, it was one of the bills that could not be introduced. That put us in the privileged position of being in government with SNP colleagues while the bill was being developed. I am glad of the work that we were able to undertake together, particularly with the minister, Tom Arthur.

I put on the record our thanks to Mr Arthur for the excellent engagement, not just while our party was in government with SNP colleagues, which we would expect, but since the end of the Bute house agreement and our move into Opposition. That model of engagement is absolutely a model for working in what we now have—a Parliament of minorities, where that outreach and approach to Opposition parties will be essential. It is an example of the fact that the next two years can still be very productive for this Parliament if we have such cross-party collaboration.

Visitors contribute so much to our communities and our local economies, but they do not contribute very much to local authorities, which have to bear the cost of them. At the core of the bill is the principle that local communities and taxpayers should not have to contribute all the costs. Some years ago, I was struck when Parliament took evidence from Adam McVey, the then leader of the City of Edinburgh Council, on the huge additional sums that were required simply to empty the bins in Edinburgh city centre during the festival. There is a massive increase in costs for the local authority, which does not get much in the way of direct financial benefit from the festival, despite all the other immense benefits that it brings.

The bill begins to address that. It will be of huge value in areas in my region such as Arran and Loch Lomond. One area of the bill that is particularly well designed is the flexible approach that would allow West Dunbartonshire Council—although I would prefer it to work with Loch Lomond and the Trossachs National Park Authority on this—to introduce a visitor levy up the west shore of Loch Lomond, where it would be very lucrative, and to do so in a way that would not necessarily compel the local authority to introduce it in other areas, such as Clydebank, where it might not be so helpful. That money could be reinvested in communities such as Balloch, which benefit from the visitor economy but are also seeing significant negative impacts at the moment. That money could be used to mitigate those impacts and improve the local visitor experience.

I thank my colleague Ariane Burgess and Living Rent, which is Scotland's tenants union, for their campaigning for confirmation that the scope of the bill would allow the proceeds to be spent on affordable housing. That is absolutely essential for not just local communities but local businesses, particularly hospitality businesses in rural communities, which are experiencing acute labour shortages due to housing shortages. I am very glad that the minister confirmed at stage 2 that that would be the case, and I hope that that will be reflected in the guidance.

I have a brief question for the minister that we did not quite cover at the end of our consideration of amendments at stage 3. Is the minister in a position to outline a timescale for the commencement regulations for the bill? Should we expect draft regulations to come before the end of this calendar year? We would be keen to have more of an understanding of the timescale for that.

I was very glad about the minister's commitment to take the next steps towards a cruise ship levy for Scotland. A cruise ship levy is distinctly different from the visitor levy, although there are some similarities. The Greens believe that a cruise ship levy should take into account the significant pollution and other impacts from cruise ships, not just passenger numbers. Given that there are cruise ships that can dock and depart on a single day, there should still be a way to apply that levy to them, even if there is no overnight stay in the local authority area.

Mark Griffin and Willie Coffey were right to point out that, although the bill will have significant benefits for some authorities, the benefits for others will be negligible. That is why it must be only one part of the picture when it comes to the fiscal empowerment of local government. There is a range of other options that we could take forward, including a demolition levy, an incineration levy and a large events levy. The Greens are certainly proud of those that are coming forward, such as the carbon emissions land tax, and what has already been delivered, such as the ability to double the council tax on second and holiday homes.

The Visitor Levy (Scotland) Bill is a good bill. It will become good law, it is well drafted, and Parliament has significantly improved it. The power is an important one that will have a positive impact on local communities, but it must be only the next step in the fiscal empowerment of local government, not the final step. We need to give local government in Scotland the power to really govern our communities. Our economy will certainly see the benefit of that if we do so and we take a leap of trust in our elected colleagues at local level.

18:22

Michael Marra (North East Scotland) (Lab): Scottish Labour welcomes the completion of the bill process and giving local authorities the power to implement levies to help to pay for services to support tourism. We believe that it is right that councils have those powers and that, as various members have pointed out, a balance is struck between the framework that is set nationally and how the provisions are implemented locally. It is right that local authorities make those decisions themselves.

I appreciated the minister's words when he re-emphasised that the Government does not wish to be prescriptive about how the money is used and does not believe that that would be appropriate.

Miles Briggs pointed out some of the challenges with framework bills, which we have talked about on numerous occasions in the Finance and Public Administration Committee. There is a challenge in getting a framework bill right, setting the outline, ensuring that the Parliament has proper scrutiny of it, and giving individual local authorities the freedom to make that work. There is a tension to be governed in how we legislate in those areas.

An ancillary benefit comes through empowering and building trust and capacity in local government, which has been in decline for so long. It is important that we support local government in that way.

Our tax base should be more varied, resilient and responsive. We should not think of the process as just an extractive process by which we try to take as much money as possible to fund the public services that we all want. We also have to think about taxation that is purposeful and behaviours that can incentivise and encourage. We should think about the intent of taxation in its broader sense.

The support for the tourism industry is critical, but it is also disruptive. Ross Greer pointed that out well. Different challenges present themselves in rural areas and in urban areas in bringing tourists, who are absolutely vital to our economy and society, into Scotland. We need to have a balance in respect of attractiveness to ensure that we bring people here. We need to ensure not only that Scotland is an attractive place to come to physically but that coming here is affordable for people. Daniel Johnson rightly set that out at some length. How do we get tourists to come here? He clearly pointed out the VAT issue. We should think sensitively about the weight that we put on our critical businesses as they try to build their own industry and ensure that we look for them to succeed.

I want to say a little bit about funding. I am absolutely clear that the funding from the levy should not—indeed, it cannot—be used to plug the gaps resulting from the huge cuts to council budgets that we have seen over many years. It cannot be used as a substitute. For example, the SNP Dundee City Council's plan to close Broughty Ferry castle, Mills observatory and Caird Park golf facilities, which are vital tourism facilities in my home city, is driven by the Government's decision to target local authorities for cuts year on year.

Jim Spence published a very useful column in *The Courier* today, in which he said:

“There's scarcely a whimper from those in city chambers as the fiscal knife is plunged deep into Dundee's back.

Instead there's hand wringing acquiescence from our councillors and SNP MPs and MSPs as the city is skewered with cuts to services.”

It is absolutely right that we consider that context when we think about the money that might be generated by the levy.

Mark Griffin pointed out the Accounts Commission's figures showing that 23.6 per cent of cuts have already been made to leisure and culture in Scotland, with very huge challenges being faced as a result. We also know that the broader cuts to our local authority budgets make health poorer and lead to declining education, less-safe streets and less-sustainable communities as we address the £6 billion black hole resulting from the Government's decisions.

Colleagues are right to welcome the minister's constructive engagement during the bill's passage—I welcome that, too. We are glad to see movement on the measure, but it is vital that the levy is delivered sensitively, for the good of all our communities.

18:25

Murdo Fraser (Mid Scotland and Fife) (Con):

When the minister opened this short debate, he referred to the fact that there are visitor levies in many other countries in Europe, and he was absolutely correct in saying that. However, there is a point to be made in relation to Scotland and, indeed, the UK as a whole: we are a high-cost destination. I think that Daniel Johnson made that point.

The Scottish tourism index was published just the other day. That survey of 1,000 Scots showed that the number of holidays at home—holidays by Scots in Scotland—is down already this year. At this point last year, 44 per cent of Scots said that they expected to take a holiday in Scotland in the coming year. That figure is down to 40 per cent this year. We are seeing a drop-off in the number of people saying that they are going to take holidays in Scotland. That is not because people are not taking holidays. The figures indicate that outbound travel is up, so people are going elsewhere and are less likely to stay here.

According to the Scottish Tourism Alliance, complaints about the costs of holidaying in Scotland are driving those numbers. We know that we have high VAT in this country compared with other countries, and there is a good argument for reducing the VAT on hospitality, but that is a debate for another day. Other issues are hitting the sector. As we have debated in the chamber many times, the Government did not pass on the 75 per cent business rates relief for retail,

hospitality and leisure that applies south of the border and has done for two years.

We see a range of regulations coming forward, including the regulation of short-term lets hitting the sector, and potential restrictions on alcohol advertising that could impact visitor attractions such as distilleries. Our concern about the proposed visitor levy is that, although there might be an argument in principle for visitor levies, the measure is coming at the wrong time for a Scottish tourism sector that is already really struggling with a rising cost base and, as we have heard, potentially reducing numbers of visitors.

Over the past year, we have heard a lot from the Government about the new deal for business. We have heard a lot from the new First Minister and the new Deputy First Minister about the need to put economic growth first. This legislation, if it is passed today, sends out the wrong message in that respect.

That is the argument in principle. If we look at some of the detail in the bill, we see—we heard this from my colleagues in the earlier debate—that the burden of collection of the new levy will be on businesses, which are sometimes very small and perhaps do not have sophisticated computer systems. They will have to bear the cost of collection. My colleague Pam Gosal also referred to the interaction between VAT and the levy, with the complication that that will sometimes bring to microbusinesses such as bed and breakfasts.

There is an issue that I raised during the stage 1 debate that has still not been addressed: motorhomes. I heard what the minister said earlier—that he will look at the matter again—but it is a very serious issue, because we are not levelling the playing field between people staying in motorhomes and people staying in bricks-and-mortar accommodation. There are already real concerns in many parts of rural Scotland, including along the north coast 500, about what happens when people hire a motorhome, perhaps somewhere in the central belt. They load it up with shopping and drive around without staying in regulated B and Bs or campsites, sometimes. They wild camp, and they put very little money into the local economy. They will be exempt from paying the visitor levy as it currently stands, whereas people who stay in B and Bs or in campsites will have to pay a levy, despite the efforts of Miles Briggs. There seems to be an inherent unfairness in that, so I welcome the fact that the minister is going to address the matter.

In my view, we have not had a proper assessment of the whole question of exemptions. As Miles Briggs said, the levy is not a tourist tax; it is an accommodation tax. For example, itinerant workers who have to go to a different part of the country to work, people visiting children in

hospital, and flood victims who have had to move out of their homes on a temporary basis will have to pay the tax. I am glad that Jeremy Balfour was able to get his amendment relating to those who are disabled passed, but we should have gone much further in connection with exemptions.

When it comes to the use of funds, it is really important—and this point was made by a number of members, including Mark Griffin—that the levy cannot be a replacement for core funding for local government. It needs to be seen as additional funding that we can put towards measures that will benefit the tourism economy.

There is an argument in principle for a visitor levy, but, in our view, the bill has too many issues and too many problems in the detail, and it comes at the wrong time for the sector. I believe that the Government should have listened to business. For those reasons, we will vote against the bill tonight.

18:31

Tom Arthur: I thank members from across the chamber for their measured contributions, both during the amendment stage and, latterly, during the debate. Indeed, I thank them for their constructive engagement throughout the process over the past year. I am extremely grateful, and I think that the process that we have undertaken—even when there has not necessarily been agreement on the general principle of the bill—and the desire to work together show Parliament at its best. I think that the bill is stronger as a result. I agree with what Ross Greer said: it is a model of working whereby, in this era of minority government, we can effectively legislate and ensure that all views are reflected to the greatest extent possible.

I will turn to matters that members have raised during the debate momentarily, but at this stage I offer my sincere thanks to all those who have contributed to enabling the legislation to get to this stage. As has been touched on, the bill was first mooted back in 2019 through an agreement between the Scottish Green Party and the Scottish Government during the budget. I am very grateful for Green colleagues' engagement throughout the process, both during and following the end of the Bute house agreement.

I am extremely grateful, in particular, to COSLA and to industry, which provided me and my officials with invaluable insight and expertise to ensure that what we have brought to Parliament as a bill, and the amendments that we have passed at stage 2 and stage 3, are generally additive and ensure that the legislation is the best that it possibly can be. I am particularly grateful to the range of industry bodies, including the STA and many others, for the dialogue that they have

facilitated for the individual businesses that have taken time to engage directly with me and my officials as we have taken the process forward. That model is consistent with the new deal for business. For me, it is of the utmost importance, when we are dealing with any legislation, whether it be in the fiscal or regulatory domains that impact on business, that we bring to bear the lived experience and expertise of business. It is because of that engagement that we have been able to achieve legislation and to achieve what I think is a broad consensus at stage 3.

I also put on record my sincere thanks to my bill team, in particular to the bill team leader, Ben Haynes. The contribution of Scottish Government officials is outstanding across every area of policy, and I have been incredibly privileged to be supported by such a fantastic range of officials. They have played no small part in getting the bill to the stage that it has reached today.

I also pay tribute and thanks to my ministerial colleagues, including the Deputy First Minister, the Cabinet Secretary for Finance and Local Government, Ivan McKee, Richard Lochhead and Ben Macpherson, who, in previous roles, have had responsibility for the legislation and are directly accountable for its progress in getting to where it is today.

I turn to some of the individual issues that have been raised. I sincerely thank Miles Briggs for the way in which he lodged his amendments. I very much appreciate the sentiment and the intent that motivated the national exemptions that he brought forward. I reiterate my commitment—I hope that it was implicit, but I want to make it explicit—to continued engagement. Powers in the legislation allow for the introduction of national exemptions and, clearly, consideration of such exemptions will be a part of the statutory guidance. He made very important points.

I want to clarify that there is no inevitability that certain groups or categories of accommodation will be subject to a visitor levy. There is local discretion. Of course, any local authority that looks to introduce a visitor levy will be able to do so only following consultation not just with business and tourism organisations but with communities. The fact that there will be on-going engagement through the visitor levy forum provides an effective vehicle for ensuring that the voices of communities are represented. As we continue to monitor how the legislation is implemented, ministers' doors will remain open for further engagement on issues of national exemption.

I recognise the points about variation. That is ultimately inevitable in any situation in which we seek to further empower local government. Throughout the process, I have sought to ensure that we can provide as much administrative

consistency as possible between respective local authorities, while allowing for the policy flexibility to respond most effectively to the needs and assets of a particular area. That is extremely important.

I thank Liam McArthur for his contribution. I recognise the important issues that he has raised on a cruise ship levy. I reiterate the commitments that I made earlier. I recognise the particular importance of a cruise ship levy to his constituents and, indeed, to the constituents of other members who have a particular interest in how such a levy would be applicable to their area. Ministers remain committed to continued engagement in that area.

On the point about motorhomes and their impact, and a potential motorhome levy, which both Liam McArthur and Murdo Fraser raised, I reiterate my commitment to work and engage constructively. There are particular practical challenges—it is a multifaceted issue, as members appreciate, and I am sure that we all agree that a small minority of irresponsible users contribute directly to some of the issues that have arisen. However, I recognise the concern, and it is important that we continue to work constructively to identify what measures we can take forward in that regard.

A key issue that was raised by Daniel Johnson, Michael Marra and Murdo Fraser is the question of the overall economic, fiscal and regulatory environment in which accommodation providers and businesses in the wider visitor economy operate. I recognise that they are in a challenging environment. That is why requirements on consultation and engagement are at the heart of the bill, and why we have an expert group that is convened by VisitScotland, with industry and local government representation, to produce statutory guidance, with the Parliament and ministers being able to specify what that guidance will cover. That will be extremely important in ensuring that visitor levies, when being considered by local authorities in engagement with their communities, are proportionate and additive.

Fundamentally, as has been set out by the STA and others, if a visitor levy is implemented effectively by local authorities, it can be a force for good: it can promote economic growth and wealth creation; it can support entrepreneurship; and it can ensure that Scotland continues to maintain, grow and diversify that world-class tourism offering of which we are all, rightly, proud.

The Presiding Officer (Alison Johnstone): That concludes the debate on the Visitor Levy Scotland Bill at stage 3.

Motion without Notice

18:39

The Presiding Officer (Alison Johnstone): I am minded to accept a motion without notice, under rule 11.2.4 of standing orders, that decision time be brought forward to now. I invite the Minister for Parliamentary Business to move such a motion.

Motion moved,

That, under Rule 11.2.4, Decision Time be brought forward to 6.39 pm.—[*Jamie Hepburn*]

Motion agreed to.

Decision Time

18:39

The Presiding Officer (Alison Johnstone): There is one question to be put as a result of today's business.

The question is, that motion S6M-13349, in the name of Tom Arthur, on the Visitor Levy (Scotland) Bill, be agreed to. As it is a motion to pass the bill at stage 3, the question must be decided by division. There will be a short suspension to allow members to access the digital voting system.

18:39

Meeting suspended.

18:41

On resuming—

The Presiding Officer: Members should cast their votes now.

The vote is closed.

Joe FitzPatrick (Dundee City West) (SNP): On a point of order, Presiding Officer. I could not connect. I would have voted yes.

The Presiding Officer: Thank you, Mr FitzPatrick. We will ensure that that is recorded.

For

Adam, George (Paisley) (SNP)
 Adam, Karen (Banffshire and Buchan Coast) (SNP)
 Allan, Alasdair (Na h-Eileanan an Iar) (SNP)
 Arthur, Tom (Renfrewshire South) (SNP)
 Baker, Claire (Mid Scotland and Fife) (Lab)
 Beattie, Colin (Midlothian North and Musselburgh) (SNP)
 Boyack, Sarah (Lothian) (Lab)
 Brown, Keith (Clackmannanshire and Dunblane) (SNP)
 Brown, Siobhian (Ayr) (SNP)
 Burgess, Ariane (Highlands and Islands) (Green)
 Chapman, Maggie (North East Scotland) (Green)
 Choudhury, Foyso (Lothian) (Lab)
 Clark, Katy (West Scotland) (Lab)
 Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
 Constance, Angela (Almond Valley) (SNP)
 Dey, Graeme (Angus South) (SNP)
 Don, Natalie (Renfrewshire North and West) (SNP)
 Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
 Dornan, James (Glasgow Cathcart) (SNP)
 Dunbar, Jackie (Aberdeen Donside) (SNP)
 Duncan-Glancy, Pam (Glasgow) (Lab)
 Ewing, Annabelle (Cowdenbeath) (SNP)
 Fairlie, Jim (Perthshire South and Kinross-shire) (SNP)
 FitzPatrick, Joe (Dundee City West) (SNP)
 Forbes, Kate (Skye, Lochaber and Badenoch) (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, Neil (Airdrie and Shotts) (SNP)
 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)
 Hyslop, Fiona (Linlithgow) (SNP)
 Johnson, Daniel (Edinburgh Southern) (Lab)
 Kidd, Bill (Glasgow Anniesland) (SNP)
 Lennon, Monica (Central Scotland) (Lab)
 Leonard, Richard (Central Scotland) (Lab)
 MacGregor, Fulton (Coatbridge and Chryston) (SNP)
 Mackay, Gillian (Central Scotland) (Green)
 Mackay, Rona (Strathkelvin and Bearsden) (SNP)
 Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
 Marra, Michael (North East Scotland) (Lab)
 Martin, Gillian (Aberdeenshire East) (SNP)
 Mason, John (Glasgow Shettleston) (SNP)
 Matheson, Michael (Falkirk West) (SNP)
 McAllan, Màiri (Clydesdale) (SNP)
 McKee, Ivan (Glasgow Provan) (SNP)
 McKelvie, Christina (Hamilton, Larkhall and Stonehouse) (SNP)
 McLennan, Paul (East Lothian) (SNP)
 McMillan, Stuart (Greenock and Inverclyde) (SNP)
 McNair, Marie (Clydebank and Milngavie) (SNP)
 McNeill, Pauline (Glasgow) (Lab)
 Minto, Jenni (Argyll and Bute) (SNP)
 Mochan, Carol (South Scotland) (Lab)
 Nicoll, Audrey (Aberdeen South and North Kincardine) (SNP)
 O'Kane, Paul (West Scotland) (Lab)
 Regan, Ash (Edinburgh Eastern) (Alba)
 Robertson, Angus (Edinburgh Central) (SNP)
 Robison, Shona (Dundee City East) (SNP)
 Roddick, Emma (Highlands and Islands) (SNP)
 Ruskell, Mark (Mid Scotland and Fife) (Green)
 Sarwar, Anas (Glasgow) (Lab)
 Slater, Lorna (Lothian) (Green)
 Smyth, Colin (South Scotland) (Lab)
 Somerville, Shirley-Anne (Dunfermline) (SNP)
 Stevenson, Collette (East Kilbride) (SNP)
 Stewart, Kaukab (Glasgow Kelvin) (SNP)
 Stewart, Kevin (Aberdeen Central) (SNP)
 Sweeney, Paul (Glasgow) (Lab)
 Swinney, John (Perthshire North) (SNP)
 Thomson, Michelle (Falkirk East) (SNP)
 Todd, Maree (Caithness, Sutherland and Ross) (SNP)
 Torrance, David (Kirkcaldy) (SNP)
 Tweed, Evelyn (Stirling) (SNP)
 Villalba, Mercedes (North East Scotland) (Lab) [Proxy vote cast by Richard Leonard]
 Whitfield, Martin (South Scotland) (Lab)
 Whitham, Elena (Carrick, Cumnock and Doon Valley) (SNP)
 Yousaf, Humza (Glasgow Pollok) (SNP)

Against

Balfour, Jeremy (Lothian) (Con)
 Briggs, Miles (Lothian) (Con)
 Burnett, Alexander (Aberdeenshire West) (Con)
 Carlaw, Jackson (Eastwood) (Con)
 Carson, Finlay (Galloway and West Dumfries) (Con)
 Dowey, Sharon (South Scotland) (Con)
 Ewing, Fergus (Inverness and Nairn) (SNP)
 Findlay, Russell (West Scotland) (Con)
 Fraser, Murdo (Mid Scotland and Fife) (Con)
 Gallacher, Meghan (Central Scotland) (Con)
 Golden, Maurice (North East Scotland) (Con)
 Gosal, Pam (West Scotland) (Con)
 Greene, Jamie (West Scotland) (Con)

Hamilton, Rachael (Ettrick, Roxburgh and Berwickshire) (Con)
 Hoy, Craig (South Scotland) (Con)
 Halcro Johnston, Jamie (Highlands and Islands) (Con)
 Kerr, Liam (North East Scotland) (Con)
 Lumsden, Douglas (North East Scotland) (Con)
 Mountain, Edward (Highlands and Islands) (Con)
 Mundell, Oliver (Dumfriesshire) (Con)
 Ross, Douglas (Highlands and Islands) (Con)
 Simpson, Graham (Central Scotland) (Con)
 Smith, Liz (Mid Scotland and Fife) (Con)
 Stewart, Alexander (Mid Scotland and Fife) (Con)
 Wells, Annie (Glasgow) (Con)
 White, Tess (North East Scotland) (Con)
 Whittle, Brian (South Scotland) (Con)

Abstentions

Cole-Hamilton, Alex (Edinburgh Western) (LD)
 McArthur, Liam (Orkney Islands) (LD)
 Rennie, Willie (North East Fife) (LD)
 Wishart, Beatrice (Shetland Islands) (LD)

The Presiding Officer: The result of the division on motion S6M-13349, in the name of Tom Arthur, on the Visitor Levy (Scotland) Bill, is: For 83, Against 27, Abstentions 4.

Motion agreed to,

That the Parliament agrees that the Visitor Levy (Scotland) Bill be passed.

The Presiding Officer: That concludes decision time.

Meeting closed at 18:43.

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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