

The Land and Buildings Transaction Tax Additional Dwelling Supplement

**Proposed Amendments to the Additional
Dwelling Supplement Legislation**

February 2023

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1 INTRODUCTION

Purpose

- 1.1 This consultation seeks views on proposed legislative amendments to the arrangements for the Land and Buildings Transaction Tax (LBTT) Additional Dwelling Supplement (ADS). The proposals seek to amend Schedule 2A of the Land and Buildings Transaction (Scotland) Act 2012 (“the Act”) and insert a new Schedule 6A to the Act.

Scope

- 1.2 This consultation will run for 8 weeks and offers an opportunity to comment on draft legislation. Responses are encouraged from all interested parties.
- 1.3 In addition to inviting written responses, the Scottish Government intends to meet with relevant stakeholders to discuss the proposed amendments.
- 1.4 The Scottish Government will consider carefully all responses to the consultation, prior to finalising decisions on legislation for introduction to the Scottish Parliament. Subject to the process of Parliamentary scrutiny, any changes would have prospective effect from the coming into force date of the legislation.

Background

- 1.5 This consultation follows on from the Scottish Government’s response to the call for evidence and views on the ADS.
- 1.6 The call for evidence and views closed on 11 March 2022 and the Scottish Government has published its analysis of responses alongside this consultation. The response is available at <http://consult.gov.scot>.
- 1.7 Further detail and commentary on the relevant issues considered in this consultation is set out in the Scottish Government’s response.

2 SUMMARY OF PROPOSED AMENDMENTS

2.1 The following summary sets out the purpose of the proposed legislative amendments:

Timelines

Extend relevant timelines from 18 to 36 months, namely:

1. The time available to purchase a new main residence after disposing of a previous main residence.
2. The time available to dispose of a previous main residence after purchasing a new main residence.
3. The time period for considering whether a property was a buyer's only or main residence in the period prior to the purchase of a new main residence.

Inherited Property

1. Provide that properties inherited post-conclusion of missives on the purchase of a new main residence are disregarded for the purposes of the ADS.
2. Clarifying amendment in respect of point of ownership of an inherited property.

Small Shares

In the context of deemed ownership provisions, disregard property shares from consideration for ADS purposes where the individual taxpayer's share value is less than £40,000.

Divorce or Separation

Provide relief from the ADS on purchase of a main residence where an interest in a previous main residence (PMR) is required to be retained by court order.

Joint Buyers / Economic Unit Provisions

1. Where a main residence is purchased jointly, only one buyer can meet the relevant conditions (disposal of PMR that was their only main residence) and no additional relevant properties are held, both buyers treated as meeting the repayment conditions
2. Disposals of a PMR in the 36 months prior to purchase of a new main residence may be considered in determining if the ADS is repayable
3. Disposal of a property in which a buyer is deemed to have an interest, by virtue of the economic unit provisions, is to be treated as a disposal by the buyer.

Local Authorities

Provide relief for local authorities from LBTT and ADS where purchase funded under s2 of the Housing (Scotland) Act 1988.

2.2 Further detail of the proposals is set out in Section 3 and draft clauses for consideration are set out in Annex A.

3 SPECIFIC ISSUES

3A: Timelines

Proposed Change

3.1 The Scottish Government intends to legislate to increase the various timelines in the ADS legislation from 18 months to 36 months. The effect of this will be that:

- The time available to purchase a new main residence after disposing of a previous main residence will increase from 18 to 36 months. This is relevant where, for example, two or more properties are held by the buyer at the effective date and the previous main residence was disposed of prior to that date.

In terms of determining whether a repayment of the ADS can be claimed:

- The time available for disposing of a previous main residence after purchasing a new main residence will increase from 18 to 36 months.
- The time period for considering whether a property was a buyer's only or main residence in the period prior to the purchase of a new main residence will increase from 18 to 36 months.

3.2 The Scottish Government considers that this increase:

- Takes account of local housing market variation, including in rural or remote areas of Scotland. The available data shows that regional housing markets can vary significantly, with some more reliably 'buoyant' than others.
- Will assist in cases where more time than 18 months is needed to dispose of the ownership of a previous main residence, or to purchase a new main residence after the sale of a previous main residence.
- Will assist taxpayers in "outlier" cases where purchase or disposal within the current 18 month periods does not occur for unexpected and sometimes personal reasons.

3.3 Although it is recognised that the extension to 36 months may still not be sufficient in all situations, the Scottish Government considers that this represents a balanced approach in the context of the responses submitted to the call for evidence. It takes account of the specifics of the housing market in Scotland and the fact that sales or purchases may be delayed for a range of reasons, whilst also providing certainty about tax revenues.

Details of the Proposed Amendment

3.4 Please see paragraphs 5 and 7(1)(a) of the draft Order set out in Annex A for the full text of the proposed amendment.

3.5 The Scottish Government intends to amend paragraphs 2(2)(a)-(b) and 8(1)(a) of Schedule 2A of the Land and Buildings Transaction Tax (Scotland) Act 2013 (the Act), substituting 36 months for 18 months where relevant.

Questions

Question 1: Do you think that the proposed amendments provide for the Scottish Government's intended change?

Question 2: If not, what amendments would you propose to the draft legislation and on what basis?

3B: Inherited Property

Proposed Change

3.6 The Scottish Government intends to legislate to amend existing provisions in respect of the treatment of inherited property for ADS consideration. The effect of these changes will be to:

- Remove from consideration properties inherited post conclusion of missives but prior to the effective date of the purchase of a new main residence.
- Clarify the point at which a share in inherited property is owned for the purposes of the ADS.

3.7 The Scottish Government considers that these changes:

- Will address a potential unfairness where a property is inherited unexpectedly post the conclusion of missives but prior to the effective date of a transaction. Under existing provisions, this would potentially incur an ADS charge which had not been anticipated.
- Will clarify the precise time at which a property is treated as 'owned' for the purposes of ADS consideration.

Details of the Proposed Amendment

3.8 Please see paragraph 8 of the draft Order set out in Annex A for the full text of the proposed amendment.

3.9 The Scottish Government proposes to introduce new paragraph 9B to Schedule 2A of the LBTT Act to allow for relief from the ADS where a buyer inherits an ownership interest in a dwelling in the period after missives have been concluded for the purchase of a new main residence.

3.10 New paragraph 9B will also clarify that an inherited property will be treated as 'owned' for ADS purposes on the date on which a conveyance or transfer in their favour is granted by the executors of the deceased person.

Questions

Question 3: Do you think that the proposed amendments provide for the Scottish Government's intended change?

Question 4: If not, what amendments would you propose to the draft legislation and on what basis?

Question 5: Over and above existing legislative arrangements, are there any targeted anti-avoidance measures that the Scottish Government should consider in respect of this proposed amendment?

3C: Small Shares

Proposed Change

- 3.11 Current deeming rules on joint ownership mean that each person with a share in the property is treated as owning the whole of the inherited property, regardless of how small their individual share is. If the overall value of the property is £40,000 or more, then it will count as a dwelling owned by the individual for the purposes of the ADS, even if the individual share is worth less than £40,000.
- 3.12 The Scottish Government intends to legislate to provide that where individuals have an interest in a share of property, and that share has a value of less than £40,000, this will not be taken into account for the purposes of determining whether the Additional Dwelling Supplement is due.
- 3.13 This scenario may be relevant, for example, where a group of siblings inherit a share of a property from a parent. This would mean, for example, that if an individual inherited a 25% share of a property with a value of £100,000, this would no longer be considered as relevant. This change will provide alignment with the current position that a property with an overall value of below £40,000 is not considered for the purposes of the ADS.
- 3.14 While the proposal to exempt small shares was initially considered in the context of inherited property, the Scottish Government intends to apply this treatment to all 'small share' interests.

Details of the Proposed Amendment

- 3.15 Please see paragraph 9 of the draft Order set out in Annex A for the full text of the proposed amendment.
- 3.16 The Scottish Government proposes to legislate to amend paragraph 17(2) of Schedule 2A of the LBTT Act to provide that the rules set out in paragraph 17 regarding deemed ownership do not apply where the share of a property

owned is below £40,000, even if the overall value of the property is greater than £40,000.

Questions

Question 6: Do you think that the proposed amendments provide for the Scottish Government's intended change?

Question 7: If not, what amendments would you propose to the draft legislation and on what basis?

Question 8: Over and above existing legislative arrangements, are there any targeted anti-avoidance measures that the Scottish Government should consider in respect of this proposed amendment?

3D: Divorce or Separation

Proposed Change

3.17 The Scottish Government proposes to amend existing legislation to provide that an interest in a former previous main residence will not be counted for the purposes of the ADS where this is required to be retained by court order or other comparable legal document. Any other property owned will however be counted at the time that a new property is purchased.

3.18 The Scottish Government considers that the proposed amendment addresses the potential unfairness in scenarios where the ADS becomes payable and there is no mechanism under which it can be reclaimed due to a legal obligation.

Details of the Proposed Amendment

3.19 Please see paragraph 8 of the draft Order set out in Annex A for the full text of the proposed clause.

3.20 The Scottish Government proposes to introduce new paragraph 9C to Schedule 2A of the LBTT Act to provide for an exemption of a property interest from consideration when determining whether the ADS applies to a transaction when that interest is legally mandated.

Questions

Question 9: Do you think that the proposed amendments provide for the Scottish Government's intended change?

Question 10: If not, what amendments would you propose to the draft legislation and on what basis?

3E: Joint Buyers/Economic Unit Provisions

Proposed Changes

3.21 The Scottish Government intends to legislate to amend the legislative provisions in respect of joint buyers and economic units. The effect of this will be that:

- All parties to a joint purchase will be treated as meeting repayment conditions at paragraph 8(1)(a) and 8(1)(b) of Schedule 2A in scenarios where the main residence that brought the transaction within scope of the ADS is purchased jointly, only one buyer can dispose of the ownership of a previous main residence and the other buyer owns no other property. This will address the fairness concerns identified by stakeholders, whilst ensuring consistency with the treatment of individual buyers
- Disposals of a previous main residence in **both** the 36 months prior to and after the purchase of a new main residence will be considered when determining if the ADS is repayable.
- The disposal of a property in which a buyer is deemed to have an interest solely by virtue of the economic unit provisions will be treated as a disposal by the buyer when determining ADS liability.

3.22 The Scottish Government considers that this approach aligns:

- the treatment of joint buyers with that of individuals who buy a new main residence and dispose of a previous main residence, resulting in a repayment of the ADS. For clarity, where the second buyer, who does not own a previous main residence but does own other property, then a repayment will not be due.
- the treatment of joint buyers with that of individual buyers.
- the treatment of disposals with economic unit deeming provisions for purchase of a property by one party to the unit.

Details of the Proposed Amendments

3.23 The proposed amendments modify paragraphs 6 and 8 of Schedule 2A so that relief from the ADS is extended to transactions by joint buyers in the scenarios outlined above.

3.24 Please see paragraphs 6 and 7 of the draft Order set out in Annex A for the full text of the proposed clause.

Questions

Question 11: Do you think that the proposed amendments provide for the Scottish Government's intended changes?

Question 12: If not, what amendments would you propose to the draft legislation and on what basis?

3F: Local Authorities

Proposed Change

- 3.25 The Scottish Government intends to provide relief from LBTT and ADS for local authorities where a purchase is funded under Section 2 of the Housing (Scotland) Act 1988.
- 3.26 The Scottish Governments consider this proposal to be in line with wider Scottish Government housing policy to support the provision of affordable housing. In this respect, the proposal seeks to align broadly the tax treatment of local authorities with that of Registered Social Landlords under Schedule 6 of the LBTT Act.
- 3.27 The Scottish Government acknowledges that there is currently no legislative definition of affordable housing for LBTT purposes.

Details of the Proposed Amendment

- 3.28 The proposed amendment inserts new Schedule 6A providing relief for certain acquisitions by local authorities.
- 3.29 Please see Schedule 1 of the draft Order set out in Annex A for the full text of the proposed clause.

Questions

Question 13: Do you think that the proposed amendments provide for the Scottish Government's intended change?

Question 14: If not, what amendments would you propose to the draft legislation and on what basis?

4 EQUALITY IMPACTS

Equal opportunities

- 4.1 The Scottish Government assessed the potential impacts of the Land and Buildings Transaction Tax (Scotland) Act 2013 on equal opportunities. The Scottish Government considers that the proposed amendments, made under powers conferred by the Act, do not discriminate with respect to any of the protected characteristics (including age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation) either directly or indirectly.

Human rights

- 4.2 The proposed amendments do not infringe on or affect any subject areas of the European Convention on Human Rights (ECHR). No differential impact on

human rights or any impact on any individual's civil liberties through the proposals have been identified.

Business Impacts

4.3 No negative impacts on Scottish businesses have been identified in relation to the proposed amendments. A Business and Regulatory Impact Assessment (BRIA) will, if considered to be required, be published along with the legislation.

Privacy impacts

4.4 The proposed amendments will be subject to other legislation that prohibits, restricts access or relates to the disclosure of that information, for example the Data Protection Act 2018 or the Revenue Scotland and Tax Powers Act 2014.

Island communities

4.5 The proposed amendments would have no identified differential impact on island and rural communities.

Local government

4.6 There are no identified additional responsibilities or costs to local authorities.

4.7 Depending on the outcome of the consultation, the relief from LBTT and ADS discussed in Section 3 will have a direct impact on local authorities.

Sustainable development

4.8 The Scottish Government does not consider that these proposals will have an impact on sustainable development.

Questions

Question 15: Do you think that the proposed amendments will in any way impact upon equal opportunities, human rights, businesses, island communities, privacy and/or sustainable development in Scotland?

Question 16: If so, please give us your views.

5 HOW TO HAVE YOUR SAY

Responding to the Consultation

We are inviting responses to this consultation by 5 April 2023.

Please respond to this consultation using the Scottish Government's consultation hub, Citizen Space, at <http://consult.gov.scot>.

If you are unable to respond using our consultation hub, please complete the Respondent Information Form to:

Fully Devolved Taxes Unit
Directorate of Taxation and Fiscal Sustainability
Scottish Government
Victoria Quay
Edinburgh
EH6 6QQ

Responses may also be sent to devolvedtaxes@gov.scot.

Handling your response

If you respond using the consultation hub, you will be directed to the About You page before submitting your response. Please indicate how you wish your response to be handled and, in particular, whether you are content for your response to be published. If you ask for your response not to be published, we will regard it as confidential, and we will treat it accordingly.

All respondents should be aware that the Scottish Government is subject to the provisions of the Freedom of Information (Scotland) Act 2002 and would therefore have to consider any request made to it under the Act for information relating to responses made to this consultation exercise.

If you are unable to respond via Citizen Space, please complete and return the Respondent Information Form included in this document.

To find out how we handle your personal data, please see our privacy policy: <https://www.gov.scot/privacy/>

Next steps in the process

Where respondents have given permission for their response to be made public, and after we have checked that they contain no potentially defamatory material, responses will be made available to the public at <http://consult.gov.scot>. If you use the consultation hub to respond, you will receive a copy of your response via email.

Following the closing date, all responses will be analysed and considered along with any other available evidence to help us. Responses will be published where we have been given permission to do so. An analysis report will also be made available.

Feedback

If you have any comments about how this consultation exercise has been conducted, please send them to the contact address above or at devolvedtaxes@gov.scot.

Scottish Government Consultation Process

Consultation is an essential part of the policymaking process. It gives us the opportunity to consider your opinion and expertise on a proposed area of work.

You can find all our consultations online: <http://consult.gov.scot>. Each consultation details the issues under consideration, as well as a way for you to give us your views, either online, by email or by post.

Responses will be analysed and used as part of the decision making process, along with a range of other available information and evidence. We will publish a report of this analysis for every consultation. Depending on the nature of the consultation exercise the responses received may:

- indicate the need for policy development or review
- inform the development of a particular policy
- help decisions to be made between alternative policy proposals
- be used to finalise legislation before it is implemented

While details of particular circumstances described in a response to a consultation exercise may usefully inform the policy process, consultation exercises cannot address individual concerns and comments, which should be directed to the relevant public body.

6 ANNEX A – DRAFT CLAUSES FOR CONSULTATION

DRAFT SCOTTISH STATUTORY INSTRUMENTS

2022 No.

LAND AND BUILDINGS TRANSACTION TAX

**The Land and Buildings Transaction Tax (Miscellaneous
Amendments) (Scotland) Order 2022**

Made - - - - - ***

Coming into force - - - - - ***

The Scottish Ministers make the following Order in exercise of the powers conferred by sections 27(3) and 67(1) and paragraph 19(3)(a) and (b) of schedule 2A of the Land and Buildings Transaction Tax (Scotland) Act 2013(1) and all other powers enabling them to do so.

In accordance with section 68(2)(ja)(2) of that Act, a draft of this instrument has been laid before, and approved by resolution of, the Scottish Parliament.

Citation and commencement

1. This Order may be cited as the Land and Buildings Transaction Tax (Miscellaneous Amendments) (Scotland) Order 2022 and comes into force on [].

Relief for certain acquisitions by local authorities

2. In section 27(1) of the Act (reliefs) after “schedule 6 (relief for certain acquisitions by registered social landlords),” insert—

“schedule 6A (relief for certain acquisitions by local authorities).”

3. After schedule 6 to the Act, insert schedule 6A contained in the Schedule to this Order.

Amendment of schedule 2A

4. Schedule 2A of the Land and Buildings Transaction Tax (Scotland) Act 2013 (additional amount: transactions relating to second homes etc.) is amended in accordance with articles [] to [].

5. In paragraph 2(2)—

- (a) in head (a), for “18” substitute “36”,
- (b) in head (b), for “18” substitute “36”.

6. In paragraph 6—

- (a) after sub-paragraph (1), insert—

“(1A) For the purposes of paragraph 8(1), a dwelling which is disposed of by—

-
- (1) 2013 asp 11. Schedule 2A was inserted by section 1(3) of the Land and Buildings Transaction Tax (Amendment) (Scotland) Act 2016 (asp 11) (“the 2016 Act”).
 - (2) Section 68 was relevantly amended by section 2(1)(c)(i) of the 2016 Act.

- (a) the buyer's spouse or civil partner,
- (b) the buyer's cohabitant,
- (c) a person aged under 16 who is a child of—
 - (i) the buyer,
 - (ii) the buyer's spouse or civil partner, or
 - (iii) the buyer's cohabitant,

is to be treated as being disposed of by the buyer.”,

- (b) in sub-paragraph (2), for “and (1)(c)(ii)” substitute “, (1)(c)(ii), (1A)(a) and (1A)(c)(ii)”.

7.In paragraph 8, in sub-paragraph (1)—

(1) In head (a)—

- (a) for “18” substitute “36”,
- (b) after “with” insert “or ending with”,
- (c) after “buyer” insert “or, where there are two or more buyers who are or will be jointly entitled to the interest acquired, one of the buyers”.

(2) In head (b)—

- (a) after “buyer's” insert “or, where there are two or more buyers who are or will be jointly entitled to the interest acquired, one of the buyers”,
- (b) for “18” substitute “36”.

(3) In head (c) after “buyer's” insert “or, where there are two or more buyers who are or will be jointly entitled to the interest acquired, all of the buyers”.

8. After paragraph 9A insert—

“Relief for beneficiaries

9B.—(1) A chargeable transaction to which this schedule applies by virtue of paragraph 2 is exempt from the additional amount if—

- (a) at the end of the day that is the effective date of the transaction, the buyer owns two dwellings,
- (b) the date of acquisition of ownership of the first of the two dwellings is after the date on which the buyer entered into the contract for the land transaction relating to the second of the two dwellings, but before the date of completion of that contract, and
- (c) the buyer is a beneficiary to the estate of a deceased person and acquired ownership of the first of two dwellings by virtue of a conveyance or transfer in their favour by the executors of that person.

(2) For the purposes of paragraph (1) the date on which the buyer acquired ownership of a dwelling by virtue of a conveyance or transfer in their favour by the executors of a deceased person is the date on which the conveyance or transfer was granted by the executors.

Relief for separated spouses and civil partners retaining interest in former main residence

9C. A chargeable transaction to which this schedule applies by virtue of paragraph 2 is exempt from the additional amount if—

- (a) at the end of the day that is the effective date of the transaction, the buyer is the owner of two dwellings,
- (b) the first of the two dwellings was at any time before the effective date of the transaction the only or main residence of the buyer and the buyer's spouse, civil partner, former spouse or former civil partner,
- (c) the first of the two dwellings is the only or main residence of the buyer's spouse, civil partner, former spouse or former civil partner,
- (d) the buyer and the buyer's spouse, civil partner, former spouse or former civil partner do not intend to live together again, and

(e) the buyer retains an ownership interest in the first of the two dwellings in pursuance of an order of a court or agreement of a type referred to in paragraph 5 of schedule 1.”

9. In paragraph 17(2) after “dwelling” insert “, but if the market value of any person’s share in the ownership interest of a dwelling is less than £40,000, that person is not to be treated as the owner of the dwelling”.

St Andrew’s House
Edinburgh
Date

Name

Authorised to sign by the Scottish Ministers

“SCHEDULE 6A

(introduced by section 27)

RELIEF FOR CERTAIN ACQUISITIONS BY LOCAL AUTHORITIES

The relief

1. A land transaction under which the buyer is a local authority is exempt from charge if the qualifying condition is met.

The qualifying condition

2. The qualifying condition is that the transaction is funded with the assistance of a grant or other financial assistance under section 2 of the Housing (Scotland) Act 1988 (c.43) (general functions of the Scottish Ministers).”

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes various amendments to the Land and Buildings Transaction Tax (Scotland) Act 2013 (“the Act”).

First, it inserts a new schedule 6A into the Act which provides for a targeted relief. The targeted relief is to provide relief from land and buildings transaction tax where the buyer is a local authority and the acquisition of land is funded by the Scottish Ministers under section 2 of the Housing (Scotland) Act 1988.

Second, it modifies paragraph 2(2) of schedule 2A to the Act so that the period ending with the effective date of a transaction during which the replacement of an only or main residence gives rise to relief from payment of the additional amount is extended to 36 months.

Third, it modifies paragraph 6 of schedule 2A to the Act so that properties owned by the buyer’s spouse, civil partner, cohabitant, or a child of the buyer or any of those persons, which are currently deemed to be owned by the buyer, are also deemed to be disposed of by the buyer, when disposed of.

Fourth, it modifies paragraph 8 of schedule 2A to the Act so that relief from the additional amount is extended to transactions by joint buyers where either of the joint buyers disposes of their own former main residence in the relevant period before the effective date of the transaction, or where only one of the joint buyers has an ownership interest in a former main residence which can be disposed of in the relevant period. Further, it extends the relevant period to 36 months before or after the effective date of the transaction.

Fifth, it adds a relief from the additional amount where a buyer is replacing their main residence but inherits an ownership interest in a second dwelling in the period after missives have been concluded for the purchase of the new main residence.

Sixth, it adds a relief from the additional amount where a buyer is replacing their main residence but is subject to a court order requiring them to retain an ownership interest in a second dwelling which is a former main residence, following divorce, dissolution of a civil partnership or judicial separation.



RESPONDENT INFORMATION FORM

Please Note: this form **must** be completed and returned with your response if you are unable to respond online.

Are you responding as an individual or an organisation?

- Individual
- Organisation

Full name of individual or organisation:

Address (including postcode):

Email:

Phone number:

The Scottish Government would like your permission to publish your consultation response. Please indicate your publishing preference:

- Publish response with name
- Publish response only (without name)
- Do not publish response

Information for organisations:

The option 'Publish response only (without name)' is available for individual respondents only. If this option is selected, the organisation name will still be published.

If you choose the option 'Do not publish response', your organisation name may still be listed as having responded to the consultation in, for example, the analysis report.

We will share your response internally with other Scottish Government policy teams who may be addressing the issues you discuss. They may wish to contact you again in the future, but we require your permission to do so. Are you content for Scottish Government to contact you again in relation to this consultation exercise?

- Yes
- No



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