From: [REDACT]
Sent: 16 July 2015 15:16:11
To: Ministerial Correspondence Unit
Subject: FW: Scotland Bill and the Aggregates Levy

Attachments: Scotland Bill Committee Final 27-9-2011.doc, Nicky Morgan MP 25-2-2014.pdf, BIS Sajid Javid 18-5-2015.pdf

ForMACCS

[REDACT]| Assistant Private Secretary (Correspondence) to John Swinney MSP | Deputy First Minister of Scotland and Cabinet Secretary for Finance, Constitution and the Economy
Scottish Government | St Andrew's House | Edinburgh | EH1 3DG
Phone [REDACT]| Mobile [REDACT]

From: [REDACT]@scottish.parliament.uk
[mail to :[REDACT]@scottish. parliament. uk]
Sent: 04 June 2015 15:21
To: Deputy First Minister and Cabinet Secretary for Finance, Constitution and Economy
Subject: FW: Scotland Bill and the Aggregates Levy

[REDACT]
Office Manager to John Swinney MSP
[REDACT] (Mon-Tue)
[REDACT] (Wed-Fri)

From: Robert Durward [mailto:[REDACT]@british-aggregates.com]
Sent: 04 June 2015 14:45
To: Swinney J (John), MSP
Subject: Scotland Bill and the Aggregates Levy

Dear Mr Swinney,

I write as director of the British Aggregates Association, BAA. We have seventy member companies, of which twenty five are located in Scotland. Collectively our members operate over three hundred sites and are also engaged in recycling, concrete and asphalt production.

We presented evidence to the 2011 Scotland Bill Committee on the Aggregates Levy and a copy is attached for your information. The feedback we got from the Committee at that time was negative to the Levy and Alex Salmond was one of its most eloquent opponents.

Hansard extract here:
http://www.publications.parliament.uk/pa/cm200102/cmhansrd/vo020313/halltext/20313h05.htm

As you will be aware, the BAA has a live legal challenge to the Aggregates Levy, AGL, which we began in 2002. It is now the longest ever running case in the Court of Appeal and our next hearing is scheduled for November of this year.

I also attach copy of a letter from my company to Nicky Morgan, then Economic Secretary. My forecast at the time proved accurate and the EU Phase II decision is that the AGL does contain illegal State aid. Please also find copy of a recent letter to the recently appointed Business Secretary Sajid Javid.

The intention of the Smith Commission is that the Levy be devolved to Scotland. However, with the vast bulk of aggregates going into the public sector, the AGL will provide very little, if any, additional revenue.

The Aggregates Levy has become one the most complex taxes on the statute books and I would welcome an early opportunity to meet with your officials to explain its 'intricacies' in more detail.

I look forward to your response.

Kind regards

Robert Durward
Director
British Aggregates Association
PO Box 99
LANARK ML11 8W A [REDACT] www.british-aggregates.co.uk<http://www.british-aggregates.co.uk>

Scotland Bill Committee 27 September 2011

Submission by the British Aggregates Association – BAA

The British Aggregates Association is the recognised trade body for independent quarry operators in Scotland, England and Wales. We have eighty member companies who collectively operate over two hundred sites with twenty nine member companies located in Scotland. We are represented on all Regional Aggregate Working Parties, the Scottish Government Minerals Planning Committee and the CBI Minerals Committee.

We have been asked to comment on the proposed devolution of the Aggregates Levy, AGL, to the Scottish Government.

The main points that I wish to bring to the Committee's attention are as follows;

1. Aggregates are essential to a developed society, they are not a luxury.
2. The Aggregates Levy is one of the most complex taxes on the statute book and is an absolute minefield of exemptions and rebates. I strongly suggest that the Committee acquaints itself with this guidance from HMRC. http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageVAT_ShowContent&id=HMCE_CL_000506&propertyType=document It is also, even after ten years, still under review including possible changes to the charging regimes of filler for asphalt and binder for pre-cast concrete.
3. The AGL is also circuitous in that the public sector accounts for almost 70% of all aggregates used. In other words, most of the "revenue" to central government comes from local government. Scotland also uses a higher proportion of aggregate than England, because of its demographics, at five tonnes per person per year.
4. The BAA is presently challenging the legality of the AGL in both the EU General Court and the British High Court. Our challenge is based on illegal State Aid being given to competing industries many of which have a much greater environmental footprint than aggregate quarries. (open-cast coal, cement, clay, slate & shale)
5. As we have already won our appeal in the higher Court, the ECJ, we expect a positive outcome within a matter of months. The fact that the Levy may soon be judged illegal is the main reason why it has not been included in the initial handover.
6. If the AGL is judged to be illegal, then it will have to be repaid to the industry. This process offers the prospect of many more years of expensive legal debate.
7. The BAA was successful in having the Derogation for Northern Ireland withdrawn by the EU Commission in December 2010.
8. The Levy is not about protecting the environment it is a stealth tax with no link to environmental performance. No relief is given for improving environmental standards, more damaging industries such as coal, slate, cement and china clay are exempt and the environmental footprint of imports is not considered. All aggregate imports are taxed irrespective of environmental standards and all exports are likewise relieved. A local example is the Lafarge (Blue Circle) cement works at Dunbar. Cement was exempted because it was an "internationally traded commodity" although aggregates are also traded internationally.

9. In 2002, a question was tabled in the House of Commons as to how many environmental complaints had been received in respect of sand, gravel or rock quarries. The answer was that no-one knew because such complaints were not centrally registered. However, very few complaints are actually made. Many more complaints are made about open cast coal sites and recycling stations, both of which are exempt from the Levy. It is also recognised that UK recycling plants attract a great deal of complaints about noise and dust and that they are much more dangerous than established quarries.
10. The UK Government continue to claim that the AGL has had a "significant" effect on the market but the figures do not bear this out. Aggregate sales had been in decline since 1990 by around 2% per annum and this trend continued through 2002 until 2007 when sales actually rose. There may have been a slight effect in year one but this was most likely due to forward buying in 2001 to escape the Levy. However the recession has now brought about a reduction of 40% in aggregate sales since 2008.
11. The Levy did not significantly increase recycling as the UK already had levels of recycling well above the European average for construction and demolition waste before the Levy was introduced. Major countries such as Germany and France have recycling rates less than half of the UK and we have a recycling rate of over four times the pan European average:

    a. UK 22%
    b. Belgium 16%
    c. Germany 8%
    d. France 3%
    e. Italy 2%
    f. Spain 0.3%

12. UK Recycling figures have also been artificially inflated by other factors such as local authorities specifying that a percentage of recycled aggregates must be included in their contracts. We are aware of instances where virgin aggregates have been substituted, and at higher prices, due to insufficient recycled aggregates being available.
13. The AGL has also stimulated illegal quarrying by farmers, construction companies and developers.
14. The AGL has also had a negative impact on "Green" projects
15. It has a particularly negative effect on SME companies who are unable to cross subsidise their by-products and often now have to lose money on these products just to make space in the working area. The Levy has to be paid even if the material is given away. The current recession has resulted in many companies selling materials at a loss but still having to pay the Levy at the full rate.
16. The percentage of the Levy is much higher in Scotland due to the fact that Scottish prices are lower than more affluent areas such as London and the Home Counties.
17. It stimulates imports. Even although imported aggregates are taxed, their by-products can be sold Levy free elsewhere. My own company, based in Lanark, has lost out to Norwegian aggregates being delivered via Leith docks.

18. At present the UK imports almost all of its natural building stone and much of its coal from countries with little environmental control and even less health and safety. Both building stone and coal are exempt from the Levy and many foreign workers are killed or seriously injured in their production. I do not have the figures for building stone but over 6,000 Chinese coal miners are killed every year.
19. According to research carried out by BDS, independent marketing consultants, **Effects of the Landfill Tax and Aggregates Levy**, published December 2009, the Levy has had no positive environmental impact. "*Therefore our conclusion is that the aggregate levy has not met its objectives. Untaxed aggregates have a cost advantage over taxed aggregates. This distorts the market. It leads to higher environmental cost with untaxed aggregates now being economic to be supplied over longer distances.*
20. The Aggregate Levy Sustainability Fund. AGLSF was introduced alongside the AGL to return 9% of the levy to local communities that had been affected by quarrying operations. Unsurprisingly, given the high operating standards of the industry, insufficient quarry related schemes were identified. Undaunted, the cash was quickly diverted into other schemes such as a survey into the seas around Scotland. The fund was eventually closed and all the revenue diverted into "Climate Change and Carbon Initiative schemes. In England, DEFRA also used the AGLSF money for other uses.
21. The Finance Minister's recent budget statement mentioned boosting the construction industry in Scotland. However, building a new Forth crossing and the Borders Light Railway, under the present regime, could account for up to £10 million of levy going South.

Robert Durward
Director
British Aggregates Association rdurward@british-aggregates.com

Managing Director
Cloburn Quarry Co. Ltd
Lanark ML11 8SR 01555 663 444 www.cloburn.co.uk

Notes:

Alex Salmond debates the AGL in Westminster
http://www.publications.parliament.uk/pa/cm200102/cmhansrd/vo020313/halltext/20313h05.htm

BBC report on the effect of the Levy in Scotland
http://news.bbc.co.uk/1/hi/scotland/1869943.stm

ENDS

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25 February 2014

Nicky Morgan MP
Economic Secretary
HM Treasury
1 Horse Guards Rd.
LONDON SW1A 2HQ

Attn: Nicky Morgan MP

Dear Economic Secretary

I refer to your letter of 10 February to my MP David Mundell refusing to meet me as I "am encouraging BAA members to withhold Aggregates Levy the false belief that the Levy is illegal." Whether or not the Levy is presently illegal is still the subject of debate in the courts. However, what has been established, and admitted by Counsel for HMRC before a High Court judge, is that the UK Government is currently in breach of EU law. It has been in breach since the EU Commission announced its Phase II investigation into the Aggregates Levy in July last year and it will remain so until such time as all disputed exemptions are withdrawn, supposedly in April.

It is unfortunate that there clearly remains within Treasury little knowledge of the damaging nature of the Levy, why SME companies are so bitterly opposed to it or why it is regarded as a stealth tax rather than an environmental levy. The Levy was introduced twelve years ago which is almost certainly before your immediate staff commenced work at the Treasury. I therefore now write, in as brief terms as possible, to give you an insight into the Levy in general and how it has adversely impacted upon my company in particular.

Background: The AGL was one of a range of stealth taxes introduced by Gordon Brown and Ed Balls. It was given a Green veneer by the Aggregates Levy Sustainability Fund [since withdrawn] which recycled 9% of the Levy to 'good causes' and by giving certain 'eyesore' materials such as slate [think Wales] and shale [think Aberfan] exemptions from the Levy to make their waste tips more economically attractive for construction purposes. It was also made 'revenue neutral' by a 0.1% reduction in NIC [shortly thereafter wiped out by a tenfold 1% increase.] But the spin worked and, despite industry protest, the Levy was brought in with little public awareness. However, the Treasury's legal draughtsmen had made a mistake and it was a big one. Due to their lack of geological knowledge, they were not aware that both slate and shale were rock types commonly used for the production of construction aggregate and not simply by-products of roofing slate or coal mining. This blunder resulted in the material from some quarries being taxed whilst similar products from their competitors was not. As the industry wakened up to these loopholes, more and more discovered that they had exempt material and this tonnage actually rose in a declining market.

Some of the following information will presently appear in a legal challenge against Summary Warrants being used, again illegally, to collect the Levy in Scotland. HMRC are contravening a formal code of practice by using these warrants to enforce payment of the Levy in the face of a recognised legal dispute and offers to pay the withheld amounts into a blocked account pending the outcome of our main case. However, I do not expect your officials will have bothered you with a minor detail such as this.

1. The Aggregates Levy was introduced in 2002 to "internalise the externalities of quarrying such as noise dust and visual intrusion." Since I took over this resource in 1982 we have not received a single complaint on any of these three issues. There are a large number of un-restored coal mines and opencast coal sites in the area which do cause a great deal of environmental problems. However, not only is coal exempt, but any associated mineral when used as an aggregate is also exempt.

2. On 23 January 2001, in response to widespread protest about the impending imposition of the Aggregates Levy, Cloburn Quarry received a joint visit from HMRC, Treasury and the then Dept of Environment, Transport & Regions, DETR. They were Dave Fitzgerald and Gail Hendy from Treasury, Nick Sands from HMRC and Christine Jarvis from DETR. They stayed at the Cornhill Hotel in Biggar the night before and I joined them for dinner. Before leaving them that evening, I gave directions on how to find Cloburn in the morning. On arrival at the quarry, I loaded them into a cross country vehicle and drove to the production area where I stopped, switched of the engine and asked them three questions; Q1.) On approaching the quarry this morning could you see it? A1. "No we couldn't, in fact if you hadn't given us directions we would have driven straight past." Q2 Can you see any dust? A2 "No." Q3 Can you hear anything? A3 "No." I then said, "well that covers noise, dust and visual intrusion, why are you here?" There ensued an embarrassed silence followed by a mumbled comment "to comply with the EU."

The UK Quarry industry is, and has been during my entire career, highly regulated and environmentally responsible. To highlight this fact, a series of questions were asked in the House of Commons 10 April 2002 by two MPs, David Lidington and Sir Robert Smith.

Mr. Lidington: To ask the Secretary of State for Transport, Local Government and the Regions which regulations limit noise, dirt and visual intrusion in aggregates quarrying; how many complaints about a possible breach of these regulations have been made in the last 12 months; and how many prosecutions have resulted from breaches of these regulations. [45741]

Ms Keeble: Noise, dirt and visual intrusion in aggregates quarrying are controlled through planning conditions imposed by the relevant Minerals Planning Authority (MPA). The MPA is responsible for enforcing such conditions and, together with Environmental Health Officers, is likely to receive any complaints from the public about the environmental

performance of individual site operators. Statistics for complaints and enforcement actions resulting from breaches of planning conditions are not collected centrally.

Sir Robert Smith: To ask the Secretary of State for Transport, Local Government and the Regions what plans he has to tighten the present regulations governing environmental standards in the quarry industry. [46405]

Ms Keeble: My Department has no current plans to tighten regulations governing environmental standards in the quarrying industry. Regulation in respect of environmental matters is essentially for the Department for the Environment, Food and Rural Affairs which is responsible for transposing the relevant European directives into UK law.

My Department would need to reflect any relevant changes to environmental standards in guidance for Minerals Planning Authorities in preparing development plans and appropriate planning conditions in respect of both reviews of existing permissions and new permissions.

10 Apr 2002 : Column 95W

Sir Robert Smith: To ask the Secretary of State for Transport, Local Government and the Regions what estimate he has made of the amount of aggregates waste that will be stockpiled in quarries as a result of the aggregates levy. [46404]

Ms Keeble: The additional amount of aggregates waste that will be stockpiled in quarries as a result of the aggregates levy will depend on the nature and circumstances of the local market for aggregates.

It had been perfectly clear from the outset that the Aggregates Levy was simply a cash raising exercise given some environmental window dressing to escape political repercussions. The Conservative party argued strenuously against it, Oliver Letwin was particularly eloquent, and promised to repeal it when returned to power.

3. [REDACT]
   [

4. [REDACT]

5. [REDACT]

6. [REDACT]

7. [REDACT]

8. [REDACT]

9. [REDACT]

10. [REDACT]

11. [REDACT]

12. [REDACT]

13. [REDACT]

14. [REDACT]

15. [REDACT]

16. [REDACT]

17. [REDACT]

18. [REDACT]

19. [REDACT]

20. [REDACT]

21. [REDACT]

In Conclusion:

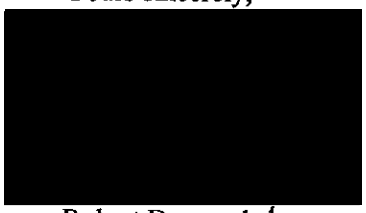
Little doubt remains that the EU Phase II investigation will find that the great majority of AGL exemptions are illegal. This will present the UK government with two options; it can remove the exemptions, as promised, but it must also recover the unpaid Levy going back to 2002 to comply with State aid law. Treasury denies this but the legal position is clear. State aid law is a very big part of the EU's structure, it is presently under tremendous pressure and there is little prospect of them bending the rules on this occasion. To do so would open the floodgates for much bigger infractions than the Aggregates Levy. Unfortunately, reclaiming up to 12 years Levy would put a large number of companies out of business.

Alternatively, the UK can scrap the Levy altogether but risk having to repay those who have paid it. Although this course of action has the potential to lead to a large number of claims it is by far the better option. As I have stated a number on a number of occasions, our main priority is to have the unaffordable imposition of this ill-conceived and totally ineffective

Levy removed and to restore a level playing field to our beleaguered industry. Quarrying is one of the few rural industries remaining and one which provides much needed employment for many thousands of people.

I do hope that you will have found this note helpful and that you will now encourage your staff to actively engage with our industry in an effort to resolve these difficult issues. Our association remains willing to assist in any way it can.

Yours sincerely,



Robert Durward
Managing Director.

CC. David Mundell MP

British Aggregates Association
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18 May 2015

Dept. of Business, Innovation and Skills
1 Victoria Street
London SW1H 0ET

Attn: The Rt Hon Sajid Javid MP

Dear Minister,

I write to congratulate you on your appointment and to ask you take a personal interest in a long-standing issue which continues to cause our industry a great deal of unnecessary grief. I understand you will have a number of legacy issues to contend with and I will make this summary as brief as possible. The British Aggregates Association is the trade body for SME quarry operators. We have seventy member companies collectively operating over three hundred sites.

New Labour came to power in 1997 with a pledge not to increase personal or corporate taxation. Instead, they introduced a raft of stealth taxes, some with an environmental veneer. The 2002 Aggregates Levy was one such tax; presented to 'internalise the externalities' of aggregate production and replace virgin aggregates with recycled. It began life at £1.60 per tonne, now £2.00. Given that this equated to a 50% price increase in the regions and set no environmental standard, it attracted a flood of criticism. The extraction of virgin aggregates increased in line with the economy whereas recycling stayed the same as we already recycled as much as possible. The only effect the Levy had was to distort competition, increase the margins of recyclers and put a number of companies out of business. Northern Ireland was particularly hard hit because of the open border with the Republic and was relieved. However this relief contravened State aid law and had to be removed. A number of NI operators have now gone into liquidation as well.

Our association along with two named companies began legal action against the Levy in 2002 and the case is still ongoing. Unfortunately our success in the courts threatens to put even

SUPPORTING INDEPENDENT BAA QUARRIES

more operators out of business. The EU recently found that the major 'environmental' exemption, shale, constituted illegal State aid. This means that these companies are due to repay the aid back to 2002 along with compound interest. The Conservative Party strongly opposed the Levy, ref. Oliver Letwin, and promised to repeal it if returned to power. Being in Coalition apparently didn't count but hopefully the matter will now be reviewed. Apart from farmers and private builders, the vast majority of aggregate is used by the public sector. Therefore not only is the Levy circuitous but it strips funds in a highly inefficient manner from the regions. It has also replaced the spoil heaps of exempt materials with new mountains of quarry by-products, a serious matter indeed. As all quarries are located in the countryside, as a primary industry they add a great deal to the rural economy and should be helped rather than hindered. The Levy is also scheduled to be devolved to Wales and Scotland, neither of which want anything to do with it.

I very much hope that you will take the matter up with the Chancellor. I would also welcome the opportunity to brief your officials on the matter as it is by no means straightforward.

Yours sincerely

Robert Durward
Director

Encl: Cloburn letter to Nicky Morgan 25 February 2014

From: [REDACT]
Sent: 17 March 201510:22:16
To: Ministerial Correspondence Unit
Cc: Minister for Business, Energy and Tourism
Subject: FW: Electric Question ***IHM***

Please place on MACCS

thanks

[REDACT]
Assistant Private Secretary (Correspondence)
Minister for Business, Energy and Tourism
[REDACT]

All emails and attachments sent by a Ministerial Private Office to another official on behalf of a Minister relating to a decision, request or comment made by a Minister, or a note of a Ministerial meeting, must be filed appropriately by the primary recipient. Private Offices do not keep official records of such e-mails or attachments. Thank you.

From: [REDACT]@scottish.parliament.uk
[mailto:[REDACT]@scottish.parliament.uk] On Behalf Of Fergus.Ewing.msp@scottish.parliament.uk
Sent: 17 March 2015 10:13
To: Minister for Business, Energy and Tourism
Subject: FW: Electric Question

From: Robert Durward [mailto:[REDACT]@british-aggregates.com]
Sent: 17 March 2015 09:43
To: Ewing F (Fergus), MSP
Subject: Electric Question

Dear Fergus,

As you know, I run a rather large power hungry quarry in South Lanarkshire.

From the top of the hill on a clear day I can see windfarms from West Linton to Whitelee Hill - many hundreds in total. At not infrequent intervals the entire collection could not boil a single kettle due to the lack of wind.

On opening my Glasgow Herald this morning, it would appear that our reliable sources of electricity on demand are now under serious threat.
http://www.heraldscotland.com/comment/letters/it-would-be-disastrous-if-we-were-to-depend-in-large-amounts-on-an-unreliable-source. 20764523

I presume that the Scottish Government has this potentially disastrous situation in hand?

Kind Regards

Robert Durward
Managing Director

Cloburn Quarry Co. Ltd
LANARK ML11 8SR [REDACT]
www.cloburn.co.uk<http://www.cloburn.co.uk>

Directorate for Financial Strategy
Fiscal Responsibility Division

T: [REDACT]
E: [REDACTED]@scotland.gsi.gov.uk

The Scottish Government
Riaghaltas na h-Alba

LEGACY 2014
XX COMMONWEALTH GAMES SCOTLAND

Mr Robert Durward
British Aggregates Association
PO Box 99
LANARK
ML11 8WA

Our ref: 2015/0024969
14 August 2015

Dear Mr Durward,

Thank you for your email of 4 June 2015 addressed to the Deputy First Minister and Cabinet Secretary for Finance, Constitution and Economy, John Swinney MSP. I have been asked to respond on his behalf in my capacity as Deputy Director for Fiscal Responsibility Division, which is responsible for Aggregates Levy policy for the Scottish Government. Please accept my apologies for the delay in responding.

Myself and my colleagues [REDACTED] Head of Tax Policy, and [REDACTED], Aggregates Levy policy lead, would be delighted to meet with you to help inform our early thinking on Aggregates Levy. In terms of location, we would be very happy to meet at your Cloburn quarry in Lanark which I understand you had already suggested to Alison. May I suggest that you propose potential dates and times and I can then let you know if that is suitable for us.

I look forward to hearing from you.

Yours sincerely,

Sean Neill
Deputy Director, Fiscal Responsibility Division
Scottish Government

Energy and Climate Change Directorate
Electricity Division

E: [REDACT]

The Scottish Government
Riaghaltas na h-Alba

LEGACY 2014
XX COMMONWEALTH GAMES SCOTLAND

Mr Robert Durward
Cloburn Quarry Co. Ltd
Cloburn Quarry Co Ltd, Cloburn Quar
Pettinain
LANARK
ML11 8SR

Our ref: 2015/0010825
20 March 2015

Dear Mr Durward,

Thank you for your email dated 17 March 2015 to Fergus Ewing the Minister for Business, Energy and Tourism regarding intermittent energy. As a member of the Onshore Renewables team I will reply on his behalf.

The security of Scotland's electricity supply is an extremely important topic, and it is good to see the contributions to the debate from yourself and others. While the views expressed in the Herald are matters for the individuals concerned, perhaps it would be helpful if I clarify the Scottish Government's position.

We have always been clear that our renewables target does not mean Scotland will be 100% dependent on renewables generation: our 2013 Electricity Generation Policy Statement makes clear our view that the predominant role for renewable energy in electricity supply in Scotland by 2020 should be supported by thermal generation progressively fitted with carbon capture technology. To complement renewables, we also need increased investment in large-scale flexible electricity storage solutions – principally, large-scale pumped storage. But it is clear that the UK Government's energy policy is failing to provide sufficient market incentives for thermal generation plant and electricity storage in Scotland, particularly given the competitive disadvantage faced by Scottish generation resulting from higher transmission charges. The negative impact of the UK energy policy and regulatory regime on Scottish generation needs to be addressed urgently. That is why the First Minister has written to the Prime Minister to call for further detailed analysis of electricity capacity margins in Scotland and seek reassurance that he understands the position in Scotland.

The Scottish Government's Electricity Generation Policy Statement is published at http://www.gov.scot/Topics/Business-Industry/Energy/EGPSMain

Kind regards,
[REDACT]

From: [REDACT]
Sent: 17 March 2015 10:22:16
To: Ministerial Correspondence Unit
Cc: Minister for Business, Energy and Tourism
Subject: FW: Electric Question ***IHM***

Please place on MACCS

thanks

[REDACTED]
Assistant Private Secretary (Correspondence)
Minister for Business, Energy and Tourism
0131 348 5582

All emails and attachments sent by a Ministerial Private Office to another official on behalf of a Minister relating to a decision, request or comment made by a Minister, or a note of a Ministerial meeting, must be filed appropriately by the primary recipient. Private Offices do not keep official records of such e-mails or attachments. Thank you.

From: [REDACT]
[mailto:[REDACT]] On Behalf Of
Fergus.Ewing.msp@scottish.parliament.uk
Sent: 17 March 2015 10:13
To: Minister for Business, Energy and Tourism
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I presume that the Scottish Government has this potentially disastrous situation in hand?

Kind Regards

Robert Durward
Managing Director

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www.cloburn.co.uk<http://www.cloburn.co.uk>