

ANNEX A

Links to information already in public domain

Document	Link
Scottish Exchequer Transparency Discovery Report	Scottish Exchequer: fiscal transparency discovery report - gov.scot (www.gov.scot)
Your Scotland, Your Finance	Scottish Budget 2021 to 2022 - Your Scotland, Your Finances: guide - gov.scot (www.gov.scot)
Social and Economic Benefits Report	https://homesforscotland.com/download/the-social-and-economic-benefits-of-home-building-in-scotland/?wpdmdl=3624&refresh=62960e96000aa1654001302
AAT Time for Change: A fairer more effective tax system report	Time for change: A fairer, more effective tax system (aat.org.uk)

Continued...

Information requested

Document / Memo / Correspondence	Relevant extract
Tackling Child Poverty Delivery Plan 2022-26 Memo	<p>[...]</p> <p>The reduction in relative child poverty between 2019/20 and 2023/24 is driven by a number of factors, including the introduction and doubling of Scottish Child Payment; other changes in the package of Scottish Government policies; reserved decisions around Universal Credit, income tax, and national insurance; and macroeconomic factors including high rates of forecasted inflation which tend to increase benefit rates.</p> <p>[...]</p>
Correspondence from member of public	<p>[Applied section 38(1)(b) personal data the disclosure of which would contravene data protection principles]</p> <p>With council tax rises recently announced, and a resident of [...], I query the lack of foresight in addressing the explosion of Pod's appearing in back gardens and the lucrative additional incomes they provide.</p> <p>I am all for enterprise, but believe the recipients of this additional income should rightly contribute additional council tax and where appropriate income tax.</p> <p>[...]</p>
Correspondence from member of public	<p>[Applied section 38(1)(b) personal data the disclosure of which would contravene data protection principles]</p> <p>To help with Scottish deficit reduction and growth promoting income tax cuts could the Scottish Government please review creating a local authority Levy on the revenues of financial services companies derived from arrangement fees, redemption penalties and overdraft fees in Scotland.</p>
Briefing for meeting with Society of Independent Brewers	<p>[...]</p> <p>Alcohol Duty System</p> <p>Small Brewers' Relief (SBR) exists to help smaller craft brewers compete in a marketplace dominated by large and global brewers. It allows smaller breweries who make less beer to pay a more proportionate amount of tax, like lower earners and income tax.</p>