



The Scottish Parliament
Pàrlamaid na h-Alba

FINANCE COMMITTEE

MINUTES

15th Meeting, 2013 (Session 4)

Wednesday 22 May 2013

Present:

Gavin Brown	Malcolm Chisholm
Kenneth Gibson (Convener)	Jamie Hepburn
John Mason (Deputy Convener)	Jean Urquhart

Apologies were received from Michael McMahon.

The meeting opened at 10.00 am.

1. **Decision on taking business in private:** The Committee agreed to take item 3 in private.
2. **Land and Buildings Transaction Tax (Scotland) Bill:** The Committee took evidence from—

Alan Barr, member of the ICAS Private Client Sub Committee, Institute of Chartered Accountants of Scotland;

David Melhuish, Director, Scottish Property Federation;

Isobel d'Inverno, Convener of the Tax Law Committee, Law Society of Scotland;

Stephen Coleclough, President, Chartered Institute of Taxation;

John Swinney, Cabinet Secretary for Finance, Employment and Sustainable Growth, Neil Ferguson, Land and Buildings Transaction Tax Bill Team Leader, and John St Clair, Senior Principal Legal Officer, Scottish Government.

3. **Budget Strategy Phase (in private):** The Committee considered and agreed its submission to the Scottish Government.

The meeting closed at 12.12 pm.

James Johnston
Clerk to the Finance Committee
Room T3.60
The Scottish Parliament
Edinburgh
Tel: 0131 348 5215
Email: james.johnston@scottish.parliament.uk