



The Scottish Parliament
Pàrlamaid na h-Alba

FINANCE COMMITTEE

MINUTES

3rd Meeting, 2013 (Session 4)

Wednesday 23 January 2013

Present:

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

The meeting opened at 10.00 am.

1. **Decision on taking business in private:** The Committee agreed to take items 3 and 4 in private.
2. **Land and Buildings Transaction Tax (Scotland) Bill:** The Committee took evidence on the Bill at Stage 1 from—

Alistair Brown, Deputy Director, Fiscal Responsibility Division, Neil Ferguson, Bill Team Leader, Carol Sibbald, Bill Team member, and John St Clair, Senior Principal Legal Officer, Scottish Government;

Iain Doran, Member of Tax Committee, and Isobel d'Inverno, Convener of the Tax Law Committee, Law Society of Scotland;

Stephen Coleclough, Deputy President, and Caroline James, Commercial and Real Estate Partner at HBJ Gateley, Chartered Institute of Taxation.

3. **Land and Buildings Transaction Tax (Scotland) Bill (in private):** The Committee considered and agreed its further approach to the scrutiny of the Bill at Stage 1.
4. **Proposed Government Bills (in private):** The Committee considered a letter from the lead Committee and agreed its response.

The meeting closed at 12.56 pm.

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