

ANNEX C

FOI 202300381631 – Information released for request 3

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1. Draft Letter from the Minister for Community Wealth and Public Finance to COSLA, regarding the intention to deliver a Council Tax freeze for 2024-25 (please note this draft letter was not issued)

Minister for Community Wealth and Public Finance
Tom Arthur MSP



T: 0300 244 4000
E: scottish.ministers@gov.scot

Councillor Katie Hagmann,
COSLA Resources Spokesperson

By email: [Redacted]
Copy to: [Redacted] ; [Redacted] ; [Redacted]

18 October 2023

Dear Katie,

As you will be aware, the First Minister yesterday announced our intention to deliver a Council Tax Freeze for 2024-25. I appreciate that this will require important discussions between Scottish Government and Local Government.

I wanted to write to you, personally, to convey the rationale for the decision that has been taken, to offer an assurance that Councils will be fully funded for the foregone Council Tax revenue associated with the freeze, and that our commitment to working in partnership to consider short, medium and long term reforms to Council Tax remains.

In taking forward this decision we remove the burden from local authorities of having to take the decision to increase Council Tax on all households at a time when they continue to experience the impact of the rising cost of living. Raising taxes is a decision that no tax authority, national or local, takes lightly. In the context of more than 20 months of an inflationary crisis - and given the acknowledged regressiveness of Council Tax and the potential impact on vulnerable households, notably those in Bands A to D - we cannot countenance the use of this lever to raise revenue in this way, at this time.

We remain committed to joint working, and to principles of the Verity House Agreement. I believe that it is imperative that we continue the collaborative work we have begun to deliver meaningful longer-term reforms to the Council Tax system. Local Government is a key voice in any local tax reform discussion, and the Joint

Working Group on Sources of Local Government and Council Tax Reform remains a critical priority to me, and to the First Minister.

I look forward to our next conversation, and opportunity for continued partnership working.

TOM ARTHUR

2. Steering brief for the First Minister for the Meeting with COSLA on Wednesday 18 October 2023

COUNCIL TAX FREEZE STEERING BRIEF COSLA

Date: Wednesday 18 October 2023

Time: 16:15-16:45

Venue: Virtual Teams meeting

Attendees: Cllr Shona Morrison (COSLA President); Cllr Stephen Heddle (COSLA Vice-President); Cllr Katie Hagmann (COSLA Resources Spokesperson); Jane O'Donnell (Chief Executive); [Redacted] and [Redacted].

Official Support: Ellen Leaver (Deputy Director, Local Government); [Redacted]; and Lesley Fraser (DG Corporate).

Summary:

You are meeting with COSLA to discuss the First Minister's announcement at the SNP Conference that the Scottish Government will freeze Council Tax next year.

The immediate reaction of COSLA publicly was to issue the below statement:

A COSLA Spokesperson said: "We have just heard the announcement made at the SNP Conference in relation to freezing council tax. We were unaware of it in advance. This has longer term implications for all councils right across the country, at a time when we know there are acute financial pressures, and where we are jointly looking at all local revenue raising options.

"We will need to consider the implications for COSLA and Local Government with our members when we get more of the detail. This will also need to be examined against the principles of the recently signed Verity House Agreement."

In private COSLA Officials have [Redacted].

You should expect these issues to be raised in the discussion, alongside questions about implementing the decision, how much funding will be available to compensate councils and what the implications are in broader terms around financial sustainability and the resources available to councils in the next financial year.

You should aim to reach agreement in the meeting that:

- Officials and COSLA Officers should work together in the coming weeks to reach agreement on implementation, including the appropriate funding, for further discussion.
- Discussions in the joint working group on the council tax treatment of second homes and on the long-term approach to multipliers and wider reform remain valuable and should continue.

Speaking Points

- Yesterday the First Minister announced a Council Tax Freeze for 2024-25.

- I would like to start by offering an assurance that Councils will be fully funded for the foregone Council Tax revenue associated with the freeze.
- This will remove the burden from local authorities of having to take the decision to increase Council Tax on all households at a time when they continue to experience the impact of the rising cost of living.
- Given the cumulative impact of 20 months of an inflationary crisis, Ministers do not believe it would be appropriate to raise revenue in this way.
- In addition, we know Council Tax is regressive, we have jointly acknowledged that. That means that increasing Council Tax, across all bands, focuses an impact on vulnerable households, notably those in Bands A to D.
- Discussions around the quantum of compensation for the Freeze need to happen I suggest that officials and officers be tasked to work together to outline an approach and options, and we can discuss that again at a future stage in advance of the budget.
- Right now, I think it is important we discuss the principle of this decision and I understand there are concerns about the approach to the decision in the context of the Verity House Agreement – I'd like to hear those and discuss how we can work through that together.

Lines to Take

Verity House Agreement

- We remain committed to joint working, and to the principles of the Verity House Agreement.
- I am aware of the collaborative work COSLA have already undertaken with Tom Arthur MSP, Patrick Harvie MSP, and Joe FitzPatrick MSP, through the Joint Working Group.
- That we felt this decision had to be taken at this time underscores the necessity for reforms to the Council Tax system – were Council Tax not so inherently regressive, those in vulnerable households would not be bearing the brunt of increases.
- We need the voices of Local Government as part of the local tax reform agenda.
- This does not negate the collaborative work of Joint Working Group on Sources of Local Government and Council Tax Reform, and we have joint responsibility to get this right for the tax base in Scotland.

Q & A

Why was this decision not taken through the Joint Working Group, following the joint consideration of Multipliers analysis?

- I believe it was discussed at the last meeting of the Joint Working Group that 95% of respondents rejected the proposal to increase Council Tax Bands E to H, at this time.
- I know from my own correspondence that a key theme reflected points to the cost of living crisis, with rising mortgage rates, energy bills, food costs.
- As purchasing power is being eroded, we cannot use a regressive lever to raise revenue.
- The Joint Working Group must maintain its focus on longer-term reform.
- I know that at the meeting on 26 October, the group will hear from Scottish Assessors on opportunities for longer-term reform.

This takes away a significant funding lever from Local Government, when budget pressures are already tight?

- We will fully fund the cost of this Council Tax Freeze, and the associated foregone revenue.
- I will ask my officials to take forward work with local government officers to discuss this, in order that an equitable resolution can be reached.

This has implications for COSLA and Local Government, and our members; isn't Local Government being disempowered?

- I appreciate that the context in which this decision has been taken doesn't on the face of it constitute collaborative working.
- However, we are giving Local Authorities the opportunity to not take a decision would likely disproportionately affect vulnerable groups, whilst ensure they do not lose funding which might be gained.
- There is an opportunity in this to support households here and now, and to focus our collective energies on the reform of Council Tax in the medium to longer term.

This will also need to be examined against the principles of the recently signed Verity House Agreement?

- I strongly believe that Verity House Agreement supports the basis for better working, as well as means to tackle some systemic issues; such as the retrograde and regressive nature of Council Tax.

How will this be funded?

- Discussions around the quantum of compensation for the Freeze need to happen

- I suggest that officials and officers be tasked to work together to outline an approach and options, and we can discuss that again at a future stage in advance of the budget.

3. First Minister's Questions (FMQ) brief on the Council Tax freeze – 17 October 2023

17 Oct 2023 - FM announces the Scottish Government will freeze the Council Tax in 2024/25.

- Over the last two years (since local authorities have set their own rates) the **average council tax per dwelling increased by 8.7 per cent.**)

All of Scotland's Council Tax payers will benefit from a Council Tax Freeze in 2024/25, providing much needed financial relief particularly to vulnerable households.

- With household bills rising this freeze will give some certainty to households for next year.
- Although inflation is slowly falling, the damage caused by the UK Government's economic agenda of austerity and Brexit have hurt everyone, but particularly our most vulnerable households.
- The Council Tax freeze will benefit all Council Tax payers in Scotland, in over 2.5 million homes.
- We commit to working with COSLA on the detail of implementation over the coming weeks, and recognise that the freeze will need to be fully funded.

Council Tax is lower in Scotland than elsewhere.

- Every Scottish household benefits from cheaper Council Tax bills.
- If council tax in England is increased by 3% next year, it will see the average Band D property in England pay over £700 more on average than a Band D property in Scotland following our freeze.
- That will see those Bills in England stand over 50% higher than in Scotland.
- In fact, if there is a 3% increase in England, then the average Band D property in Scotland will pay less than the average Band A property in England.

PROPOSALS FOR CHANGES TO MULTIPLIERS

In its current state Council Tax is a regressive tax, and therefore by freezing the rate we protect those who would be most impacted financially by any rises.

- The Fairer Council Tax consultation closed on 20 September and all responses are being analysed by an independent third party.
- We will publish a report of their analysis in due course.
- We will not be taking proposals for changes to multipliers forward in the 2024/25 budget.

COUNCIL TAX REFORM / PARTNERSHIP

We're committed to a fairer, more inclusive and fiscally sustainable form of local taxation.

- Last year Scottish Ministers convened the Joint Working Group on Sources of Local government Funding and Council Tax Reform.
- The group is co-chaired by Scottish Ministers and COSLA.
- Scottish Ministers remain committed to exploring proposals for meaningful changes to be introduced to Council Tax, in partnership with Local Government.
- This announcement of a freeze recognises the regressive impact of Council Tax, and underlines the importance of reform.

FUNDING COUNCIL TAX FREEZE

Funding decisions for 2024-25 will be made as part of the Scottish Budget in December.

LOCAL GOVERNMENT FUNDING - SERVICES

Despite the most challenging budget settlement since devolution, the Local Government Settlement increased by £793 million to nearly £13.5 billion in 2023-24.

- The vast majority of that funding is provided as a block grant, and it is for locally elected representatives to make local decisions on how best to allocate those resources across their communities.
- But the fiscal environment for councils, as it is for the whole of the public sector, is unquestionably challenging and that is why we are

committed to a New Deal with Local Government in order to ensure the sustainability of local services.

- QUOTE: ON GMS Dr Jonathan Carr-West, Chief Executive of the LGiU (Local Government Information Unit), said – “*Scottish Councils haven’t seen the same sustained austerity that English Councils have seen over the last 13 years...We are starting from a safer space...*”

Council Tax Reduction

- The Council Tax Reduction Scheme reduces a household’s council tax liability based on an assessment of their income, capital, and other circumstances.
- The Scheme reduces Council Tax Bills for over 450,000 households.
- The average reduction is over £800/year with over 380,000 households benefitting from a 100% reduction.
- We promote the take-up of the Council Tax Reduction scheme, as part of Citizens Advice Scotland's Money Talk Team service.
- We continue to support free debt and welfare and income maximisation advice services with funding of over £12.3 million allocated in 2023-24 so that people can access the support they need.

BACKGROUND

Comparison of council tax levels in Scotland and the rest of the UK

1. Council tax is lower in Scotland than everywhere else – the average 2023-24 Band D charge in Scotland is £648 less than in England, and £463 less than in Wales. For 2023-24, the average Band D Council Tax bill in Scotland is £1,417 compared to £2,065 in England and £1,879 in Wales, and the average charge for all property bands, including E, F, G and H, is between £631 and £681 lower in Scotland than England.
2. The average council tax increase in Scotland for 2023-24 was 5.2%, compared with 5.1% in England and 5.8% in Wales.

Average CT bill	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Band I*
Scotland 2023-24	£944	£1,102	£1,259	£1,417	£1,861	£2,302	£2,774	£3,470	
England 2023-24	£1,377	£1,606	£1,836	£2,065	£2,524	£2,983	£3,442	£4,130	
Difference Eng - Scot	£432	£504	£576	£648	£663	£681	£668	£660	
Wales 2023-24	£1,253	£1,462	£1,671	£1,879	£2,297	£2,715	£3,132	£3,759	£4,385
Difference Wal - Scot	£309	£360	£412	£463	£436	£413	£358	£289	

* The Welsh Government introduced Band I for allocation to their highest value properties in 2005 as part of their 2003 reforms of Council Tax.

Scottish Government

I am now working from VQ by default, please feel free to consider In Person meetings if suitable.

5. Email exchange between officials on news release for the Council Tax freeze – 17 October 2023

From: Julie Grant <Julie.Grant@gov.scot>
Sent: Tuesday, October 17, 2023 5:57 PM
To: [Redacted]; Callum McCaig <Callum.Mccaig@gov.scot>; David Hutchison <David.Hutchison@gov.scot>; Kevin Pringle <Kevin.Pringle@gov.scot>; Ross Ingebrigtsen <Ross.Ingebrigtsen@gov.scot>; Emily Mackintosh <Emily.Mackintosh@gov.scot>; Jack Middleton <Jack.Middleton@gov.scot>
Cc: First Minister <FirstMinister@gov.scot>; Deputy First Minister and Cabinet Secretary for Finance <DFMCSF@gov.scot>; [Redacted]; [Redacted]; [Redacted]; Ellen Leaver <Ellen.Leaver@gov.scot>; [Redacted]; Director for Local Government and Housing <DirectorForLocalGovernmentandHousing@gov.scot>; DG Communities <DGCommunities@gov.scot>; Communications DFM & Finance <CommunicationsDFMandFinance@gov.scot>; Communications First Minister <CommunicationsFirstMinister@gov.scot>; [Redacted]
Subject: RE: For FM clearance - news release - council tax freeze

Just discussed with Colin and he has confirmed this can issue on Spad clearance.

Thanks

Julie

Julie Grant | Deputy Director News & Digital

Scottish Government, St Andrew's House

e: julie.grant@gov.scot

[Redacted]

From: [Redacted]
Sent: Tuesday, October 17, 2023 5:21 PM
To: Callum McCaig <Callum.Mccaig@gov.scot>; David Hutchison <David.Hutchison@gov.scot>; Kevin Pringle <Kevin.Pringle@gov.scot>; Ross Ingebrigtsen <Ross.Ingebrigtsen@gov.scot>; Emily Mackintosh <Emily.Mackintosh@gov.scot>; Jack Middleton <Jack.Middleton@gov.scot>
Cc: First Minister <FirstMinister@gov.scot>; Deputy First Minister and Cabinet Secretary for Finance <DFMCSF@gov.scot>; [Redacted]; [Redacted]; [Redacted]; Ellen Leaver <Ellen.Leaver@gov.scot>; [Redacted]; [Redacted]; Director for Local Government and Housing <DirectorForLocalGovernmentandHousing@gov.scot>; DG Communities <DGCommunities@gov.scot>; Communications DFM & Finance <CommunicationsDFMandFinance@gov.scot>; Communications First Minister <CommunicationsFirstMinister@gov.scot>; [Redacted]
Subject: RE: For FM clearance - news release - council tax freeze

SpAds

Appreciate FM is unavailable just now – are you content for this to issue on SpAd clearance?

Many thanks

[Redacted]

From: [Redacted]

Sent: Tuesday, October 17, 2023 3:01 PM

To: First Minister <FirstMinister@gov.scot>

Cc: Deputy First Minister and Cabinet Secretary for Finance <DFMCSF@gov.scot>; [Redacted]; [Redacted]; [Redacted]; Ellen Leaver <Ellen.Leaver@gov.scot>; [Redacted]; [Redacted]; Callum McCaig <Callum.Mccaig@gov.scot>; David Hutchison <David.Hutchison@gov.scot>; Kevin Pringle <Kevin.Pringle@gov.scot>; Ross Ingebrigtsen <Ross.Ingebrigtsen@gov.scot>; Emily Mackintosh <Emily.Mackintosh@gov.scot>; Jack Middleton <Jack.Middleton@gov.scot>; Director for Local Government and Housing <DirectorForLocalGovernmentandHousing@gov.scot>; DG Communities <DGCommunities@gov.scot>; Communications DFM & Finance <CommunicationsDFMandFinance@gov.scot>; Communications First Minister <CommunicationsFirstMinister@gov.scot>; [Redacted]

Subject: For FM clearance - news release - council tax freeze

FM PO

Copying DFM PO for awareness

We have drafted a news release to issue this afternoon further to FM's announcement on the council tax freeze. We have also prepared reactive lines for the likely follow up questions from media.

This has been agreed with policy colleagues and SpAds.

Grateful if you could confirm whether FM is content.

Many thanks

[Redacted]

Council tax frozen

First Minister announces measure to protect household finances.

Council tax rates will be frozen in the next financial year to support people struggling with the effects of high inflation, the First Minister has announced.

The freeze will benefit every Council Tax-payer in Scotland at a time when rising prices are putting significant strain on household finances. The Scottish Government will fully fund the freeze to ensure councils can maintain their services.

First Minister Humza Yousaf said:

“Today’s announcement will bring much needed financial relief to those households who are struggling in the face of rising prices. Council tax is already lower in Scotland than elsewhere in the UK, and some 2.5 million households will now benefit from this freeze.

“Of course, the public sector across the UK is facing budget pressures as a result of UK Government austerity, and we know councils are facing financial challenges themselves. That’s why the Scottish Government will be fully funding this freeze to ensure they can continue providing the services on which we all rely. This is on top of the real-terms increase to local government revenue funding this financial year.

“The Scottish Government remains wholly committed to the Verity House Agreement, and as part of that are continuing work with COSLA on a new fiscal framework for local authorities. We are also working on longer term reforms to the council tax system, which are being considered by the working group on local government funding that we are chairing jointly with COSLA.”

Background

The Scottish Government has increased the resources available to local government in 2023-24 by more than £793 million, a real-terms increase of £376 million or 3%, compared to the 2022-23 Budget figures.

Potential follow up questions

- How will this be funded?
Funding decisions for 2024-25 will be made as part of the Scottish Budget in December.
- Why haven’t you consulted local authorities?
The Scottish Government remains wholly committed to the Verity House Agreement, and as part of that are continuing work with COSLA on a new fiscal framework for local authorities. We are also working on longer term reforms to the council tax system, which are being considered by the working group on local government funding that we are chairing jointly with COSLA.
- What about multipliers?
The Scottish Government is committed to a fairer, more inclusive and sustainable form of local taxation. Longer term reforms to the council tax system are being considered by a joint working group on local government funding, chaired by COSLA and the Scottish Government.
- Won’t this lead to cuts in services/jobs?
The Scottish Government will be fully funding the Council Tax freeze to ensure local authorities can continue providing their services. It is for councils to make decisions on the priorities in their local communities.

[Redacted]

Senior Media Manager | Deputy First Minister, Finance and Corporate
Scottish Government
3-W, St Andrew’s House, Edinburgh, EH1 3DG

[Redacted]

6. Email exchange between the Deputy First Minister's Private Office and COSLA – 17 October 2023

From: [Redacted] On Behalf Of Deputy First Minister and Cabinet Secretary for Finance
Sent: Tuesday, October 17, 2023 6:12 PM
To: [Redacted]; Deputy First Minister and Cabinet Secretary for Finance <DFMCSF@gov.scot>; [Redacted]; [Redacted]
Cc: Ellen Leaver <Ellen.Leaver@gov.scot>; Director for Local Government and Housing <DirectorForLocalGovernmentandHousing@gov.scot>; [Redacted]
Subject: RE: Meeting to discuss announcement on Council Tax Freeze

Thank you for providing those.

A diary invitation has now issued, please let us know if there are any issues.

Best wishes,

[Redacted]

Assistant Private Secretary to the Deputy First Minister and Cabinet Secretary for Finance – Shona Robison MSP

The Scottish Government

St Andrew's House | Regent Road | Edinburgh | EH1 3DG

Email: DFMCSF@gov.scot

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From: [Redacted]
Sent: Tuesday, October 17, 2023 6:00 PM
To: Deputy First Minister and Cabinet Secretary for Finance <DFMCSF@gov.scot>; [Redacted]; [Redacted]
Cc: Ellen Leaver <Ellen.Leaver@gov.scot>; Director for Local Government and Housing <DirectorForLocalGovernmentandHousing@gov.scot>; [Redacted]
Subject: RE: Meeting to discuss announcement on Council Tax Freeze

Thank you, please find below email addresses for COSLA attendance as requested.

If I can help with anything else, please do not hesitate to contact me.

Kind Regards

[Redacted]

[Redacted]
Conference and Events Manager

COSLA
Verity House
19 Haymarket Yards
Edinburgh
EH12 5BH

[Redacted]
[Redacted]



[COSLA Plan 2022-27](#) - Our vision and priorities for Local Government and Communities across Scotland.

From: [Redacted] On Behalf Of DFMCSF@gov.scot
Sent: Tuesday, October 17, 2023 5:56 PM
To: [Redacted]; DFMCSF@gov.scot; [Redacted]; [Redacted]
Cc: Ellen.Leaver@gov.scot; DirectorForLocalGovernmentandHousing@gov.scot; [Redacted]
Subject: RE: Meeting to discuss announcement on Council Tax Freeze

Hello,

Thank you for confirming, we will issue diary invitations. We would be grateful if you could confirm the email addresses of those in attendance?

In attendance from the Scottish Government will be:

- Shona Robison MSP, Deputy First Minister and Cabinet Secretary for Finance
- Ellen Leaver, Deputy Director, Local Government and Analytical Services
- [Redacted]
- Lesley Fraser, Director-General Corporate
- TBC - Special Adviser
- Private Secretary

Kind regards,

[Redacted]
Assistant Private Secretary to the Deputy First Minister and Cabinet Secretary for Finance – Shona Robison MSP
The Scottish Government
St Andrew's House | Regent Road | Edinburgh | EH1 3DG
Email: DFMCSF@gov.scot

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From: [Redacted]

Sent: Tuesday, October 17, 2023 5:19 PM

To: Deputy First Minister and Cabinet Secretary for Finance <DFMCSF@gov.scot>; [Redacted]; [Redacted]

Cc: Ellen Leaver <Ellen.Leaver@gov.scot>; Director for Local Government and Housing <DirectorForLocalGovernmentandHousing@gov.scot>; [Redacted]

Subject: RE: Meeting to discuss announcement on Council Tax Freeze

Hello

Thank you for your email.

From the timings outlined, 4.15pm – 4.45pm is most suitable for those joining this call. In attendance from COSLA will be

Councillor Shona Morrison, President – [Redacted]

Councillor Steven Heddle, Vice President – [Redacted]

Councillor Katie Hagmann, Resources Spokesperson – [Redacted]

Jane O'Donnell, Chief Executive – [Redacted]

[Redacted]

[Redacted]

Please advise if you will be issuing a MS Teams link or indeed if you would like me to do that? Please also confirm who will be in attendance from the Scottish Government.

I look forward to hearing from you.

Kind Regards

[Redacted]

[Redacted]

Conference and Events Manager

COSLA
Verity House
19 Haymarket Yards
Edinburgh
EH12 5BH

[Redacted]

[Redacted]



[COSLA Plan 2022-27](#) - Our vision and priorities for Local Government and Communities across Scotland.

From: [Redacted] **On Behalf Of** DFMCSF@gov.scot

Sent: Tuesday, October 17, 2023 4:08 PM

To: [Redacted]; [Redacted]; [Redacted]

Cc: Ellen.Leaver@gov.scot; DirectorForLocalGovernmentandHousing@gov.scot; [Redacted]

Subject: Meeting to discuss announcement on Council Tax Freeze

Good afternoon,

Following the First Minister's announcement at the SNP Party Conference today of the intention to seek a freeze in Council Tax in 2024-25, the Deputy First Minister would like to meet with the COSLA Resources Spokesperson and/or Presidential Team tomorrow to discuss the announcement and how this can be given effect.

The DFM is available for a Teams meeting between 09:00 – 10:30 and after 16:00 tomorrow, can you advise if there is a 30-minute slot which would be suitable and who would be joining the call on behalf of COSLA?

Kind regards,

[Redacted]

Assistant Private Secretary to the Deputy First Minister and Cabinet Secretary for Finance – Shona Robison MSP

The Scottish Government

St Andrew's House | Regent Road | Edinburgh | EH1 3DG

Email: DFMCSF@gov.scot

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7. Email from the Scottish Government Legal Directorate on the Council Tax freeze

From: [Redacted]
Sent: Monday, October 16, 2023 5:20 PM
To: [Redacted]
Cc: [Redacted]; [Redacted]; [Redacted]
Subject: Council Tax Freeze advice

Hi [Redacted],

We have come up with the below for insertion into the submission:

Given the short timeframe SGLD has been given to consider the issue of a council tax freeze, [Redacted] a council tax freeze has been facilitated administratively [Redacted] SGLD will be able to provide further advice on this in due course.

[Redacted] there is a strong commitment to working with local authorities and not ring fencing or directing funding. Furthermore, [Redacted].

Hope that is enough for the sub.

Thanks,
[Redacted]

[Redacted]
Solicitor | Scottish Government Legal Directorate | Economy and Social Protections
Division (Local Government, Fair Work and Consumer Advocacy Branch)



This correspondence is from the Scottish Government Legal Directorate. To the extent that it may contain legal advice, it is legally privileged and therefore may be exempt from disclosure under the Freedom of Information (Scotland) Act 2002 or the Environmental Information (Scotland) Regulations 2004.