

New Year's Day Trading for Large Retailers: Annex A - Business and Regulatory Impact Assessment

October 2021



Scottish Government
Riaghaltas na h-Alba
gov.scot

Business and Regulatory Impact Assessment

Section 2 of The Christmas Day and New Year's Day Trading (Scotland) Act 2007

Background

The Christmas Day and New Year's Day Trading (Scotland) Act 2007¹ ("the Act") prohibits large shops from opening for the purpose of retail trading on Christmas Day, and confers power on Scottish Ministers to prohibit such shops opening on New Year's Day.

The Act does this by:

- Making it a criminal offence for a large shop to open for the purpose of making retail sales on Christmas Day.
- Conferring power on the Scottish Ministers to make it a criminal offence, by Order to be approved by the Parliament, for a large shop to open for the purpose of making retail sales on New Year's Day, following a consultation, the making of a report on the economic impact and impact on family life on large stores opening on New Year's Day, and the submission of a statement of reasons to the Parliament.
- Defining a large shop as one with a trading floor area exceeding 280 square metres.
- Exempting specified trades or businesses and shops at specified places.
- Defining who commits the offence and providing a due diligence defence.²

Since the Act came into force on 13 April 2007 large stores have closed for the purposes of making retail sales on Christmas Day. An Order under Section 2 has not been made.

In January 2020 the trade union Usdaw lodged a petition in the Scottish Parliament – [Petition PE01780](#) - asking that the Scottish Government hold a consultation on whether large stores should close on New Year's Day. With the onset of the pandemic there was a hiatus while the retail sector focussed on the safety of workers and customers and on the supply and delivery of essential goods. The question of a consultation was reconsidered once the vaccination programme was in place and retail businesses were able to reopen fully.

A public consultation was launched on 15 June 2021 and remained open for 10 weeks, closing on 24 August.

Objective

This BRIA is focused on the impact on businesses if legislation was to be passed that would close large retail stores to the public on New Year's Day, recognising the current economic climate and the recent and ongoing impact of Covid-19 on the retail sector.

¹ [Christmas Day and New Year's Day Trading \(Scotland\) Act 2007 \(legislation.gov.uk\)](#)

² [Section 2 of the Christmas Day and New Year's Day Trading \(Scotland\) Act 2007](#)

Rationale for Government intervention

The Scottish Government is supportive of actions that promote a positive work-life balance for shop workers and their families and for society as a whole, in line with the policy origins and aspirations of the Act.

The Purpose of the National Performance Framework is to determine how we:

- create a more successful country
- give opportunities to all people living in Scotland
- increase the wellbeing of people living in Scotland
- create sustainable and inclusive growth
- reduce inequalities and give equal importance to economic, environmental and social progress

This policy contributes to the following National Outcomes:

- We have thriving and innovative businesses, with quality jobs and fair work for everyone.
- We have a globally competitive, entrepreneurial, inclusive and sustainable economy.
- We tackle poverty by sharing opportunities, wealth and power more equally.

Consultation Development

Prior to the consultation being developed, the Scottish Government had met with the Scottish Retail Consortium, the trades unions Usdaw and GMB, members of the Scottish Parliament and a cohort of large businesses to understand the strength of feeling amongst shop workers and retail businesses and to determine whether a consultation should take place. The issue of whether or not a consultation should be held was the subject of a public petition to the Scottish Parliament - Petition PE01780 - and there had been a number of exchanges on this between key stakeholders, the then Minister for Business, Fair Work and Skills and the Public Petitions Committee³.

The Retail Policy Unit within the Scottish Government's Directorate for Economic Development led the development of a consultation. The parameters for the consultation, including who should be consulted, were largely contained within the legislation. Officials in the Scottish Government's Food and Drink Division, Fair Work Division, Office of the Chief Economic Advisor and Legal Directorates were involved in setting and reviewing the questions for the consultation. The Digital Engagement, Open Government and Citizens Assembly Teams also advised on the development of the consultation vehicles. Food Standards Scotland was also appraised as the consultation developed. The trades unions Usdaw and GMB and the Scottish Retail Consortium had an opportunity to contribute to the development of the consultation questions.

³ [PE01780: Consultation on the closure of large shops on New Year's Day - Getting Involved : Scottish Parliament](#)

A partial Business and Regulatory Impact Assessment⁴ was published on 15 June along with the consultation documents. It set out some key data on the retail sector including:

- data on the composition of workers in the sector
- a breakdown of the number, size and employees in the retail sector in Scotland;
- the impact that Covid-19 has had on the sector; and
- the number of business units by each local authority area.

Who was consulted

Through the web-based platform Citizen Space a public consultation was open for 10 weeks, from 15 June to 24 August 2021. It was available to all retail business, shop workers and consumers and was promoted widely in national media outlets and through national business organisations. The consultation contained nine questions for retail employees and seven questions for businesses⁵, with both employees and employers asked a further question on whether the law should change so that large stores close on New Year's Day.

In addition, the Minister for Public Finance, Planning and Community Wealth wrote to the stakeholders in the table below, alerting them to the launch of the consultation and inviting their responses to the following questions:

- Do you support the introduction of legislation that will close large retailers to customers on New Year's Day?
- What is your assessment of the economic and/or social impacts of enacting such legislation?
- Can you foresee this legislation impacting on those with a protected characteristic? If so, in what way?
- Are there any particular regional or geographic consequences that should be considered that would have a bearing on enacting this legislation?

Table 1

Local Authorities	Business Organisation	Retail Centres	Other Key Stakeholders	Family and Community Groups
Aberdeen City Council Aberdeenshire Council Angus Council Argyll & Bute Council City of Edinburgh Council Clackmannanshire Council	Scottish Retail Consortium Scottish Grocers Federation Confederation of British Industry Federation of Small Businesses	Avenue Shopping Centre Buchanan Galleries Braehead Burns Mall Clyde Shopping Centre Cumbernauld Centre	Usdaw (Trades Union) GMB (Trades Union) Scottish Trades Union Congress Stirling University (School of	National Parent Forum, One Parent Families Scotland, Parenting Across Scotland, Parent Network Scotland,

⁴ <https://www.gov.scot/publications/new-years-day-trading-large-retailers-consultation/pages/7/>

⁵ [New Year's Day trading for large retailers: consultation - gov.scot \(www.gov.scot\)](https://www.gov.scot/publications/new-years-day-trading-large-retailers-consultation/pages/7/)

Comhairle nan Eilean Siar Dumfries and Galloway Council Dundee City Council East Ayrshire Council East Dunbartonshire Council East Lothian Council East Renfrewshire Council Falkirk Council Glasgow City Council Highland Council Inverclyde Council Midlothian Council Moray Council North Lanarkshire Council Orkney Island Council Perth and Kinross Council Renfrewshire Council Scottish Borders Council Shetland Islands Council South Ayrshire Council South Lanarkshire Council Stirling Council West Dunbartonshire Council West Lothian Council	Scottish Property Federation National Federation of Independent Retailers Scottish Chambers of Commerce	Forge Shopping Centre Fort Kinnaird Glasgow Fort Govan Cross Gretna Gateway Howgate Centre Bon Accord Shopping Centre Kings Gate Shopping Centre Livingston Designer Outlet Mercat Centre Motherwell Shopping Centre Ocean Terminal Overgate Paisley Centre Piazza Paisley Princes Mall, Edinburgh, Regent Centre Rivergate Centre Rutherglen Shopping Centre Shandwick Shopping Centre Shawlands Shopping Centre Silverburn Springburn Shopping Centre	Retail Studies)	Children in Scotland, Children 1 st , Faith in Community Dundee, The Poverty Truth Community, Glasgow Poverty Truth Community, North Ayrshire Fair for All, Shetland Voices for Equity
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Consultation Results

1838 responses to the consultation were received on the Citizen Space website, with a further 23 written responses to the Minister’s letter. Of the responses on the Citizens Space website, almost 82% (1,468) were from retail workers, representing 0.6% of the 233,000 retail sector workers in Scotland⁶.

Category of Respondent	Number	Percentage
Employees	1,468	81.87%
Employers	49	2.73%
Family members	77	4.29%
Other	199	11.1%
Total	1,838	100%

On the question – should the legislation be enacted that closes retail on New Year’s Day, over 93% of all respondents were supportive with less than 3% opposed.

Option	Total	Percent
Yes	1718	93.47%
No	51	2.84%
Not sure	27	1.50%
Not Answered	42	2.29%

21 of the 91 organisations contacted by the Minister provided written responses, along with a further two written responses. On the question “Do you support the

⁶ [Business Register Employment Survey \(BRES\) 2019](#)

introduction of legislation that will close large retailers to customers on New Year’s Day?”, the responses were:

Organisation	Number of responses	For	Against	Neither for or against
Business Organisations	7	1	6	0
Local Authority	6	2	1	3
Shopping Centres & Retail Parks	7	2	5	0
Trades Unions	2	2	0	0
Large Retailers	1	0	1	0
Total	23	7	13	3
Percentage		30.40%	56.60%	13%

In addition to the responses received, an open letter from the Scottish Retail Consortium and 12 other business organisations⁷ was received on 23 August 2021 by the Scottish Government. It set out the concerns of those signatories, citing the impact that Covid has had on the sector with some businesses being closed for at least 220 days or unable to trade at capacity due to restrictions. It also raised concerns that it would adversely affect tourism and hospitality businesses, as it would diminish the attractiveness of Scotland’s cities and towns as visitor destinations. This is a view that has also been supported in the responses of some of the organisations directly invited to participate.

When adding the views of these organisations to the written responses the proportion of those against the restriction increases from 57% to 71%, with 94% of business organisations in opposition⁸.

The Scottish Retail Consortium’s (SRC) response to the consultation was that the retail sector has not yet recovered from the impacts of the pandemic, with footfall and sales still below pre-pandemic levels. It has stated that “shopper footfall remains down by 30% on pre-pandemic levels⁹, shop vacancies have spiked to a new six-year high¹⁰, and retail sales have yet to claw their way back to pre-pandemic levels. Indeed, stores in non-food categories are still trading at only 90% of what they did prior to the pandemic¹¹ despite having been permitted to re-open since the end of April 2021.”

Whilst these responses set out the broad arguments against further restrictions on trading, there is no empirical data available to show the revenue generated – or costs expended – by large firms that open on New Year’s Day. Although the

⁷ CBI Scotland; Scottish Property Federation; Scottish Chambers of Commerce; The Scottish Tourism Alliance; Revo Scotland; Company Chemists’ Association; Scottish Newspaper Society; Scotland’s Towns Partnership; Music Industries Association; Scottish Wholesale Association; Essential Edinburgh; Aberdeen Inspired.

⁸ 2 of the 13 organisations responded separately to the consultation so the figure has been adjusted accordingly.

⁹ SRC-Shoppertrak Footfall Monitor, 12 July 2021

¹⁰ SRC-LDC Shop Vacancy Monitor, 30 July 2021

¹¹ Scottish Retail Sales Monitor, 20 July 2021

question¹² of economic impact was asked in the written consultation, whilst some responses asserted that businesses operated at a loss on 1 January, there was no evidence provided to support - or disprove - this.

Options

Option 1 – Legislate to close large stores on New Year’s Day. Fulfil the pre-conditions set out in Section 2 of the Act so that an affirmative Scottish Statutory Instrument (SSI) can be laid in the Scottish Parliament for scrutiny by the appropriate parliamentary committees and plenary debate. If the Order proceeds through the scrutiny and debate stages without delay, it could be enacted in time to take effect on 1 January 2022.

Option 2 – Legislate to close large stores on New Year’s Day, but delay implementation until 2023 or later to allow the retail sector to more fully recover from the disruptions caused by Covid-19.

Option 3 – Bring forward new legislation that will restrict a wider range of activities than that currently captured under the terms of the Christmas Day and New Year’s Day Trading (Scotland) Act 2007.

Option 4 – Do not legislate, but support action to improve fair work across the retail sector, and encourage voluntary arrangements to give retail staff additional time off over the festive period.

Sectors and groups affected

Option 1 – would impact on 1 January 2022, causing large retailers to close their doors to the public. Retailers have to adjust their deliveries and work schedules to plan for closure. The effect on retail workers would depend on the terms of their contract with their employer, their role within the business and any other activities their employer may wish to carry out if the store is closed. Employees may be financially impacted by the loss of the opportunity to access premium payments or overtime.

Customers would have to plan their purchases accordingly, and either accelerate their spending to the day before or earlier, or delay spending till 2 January or later. Alternatively they may choose to purchase items online or in small stores that are not required to close under this legislation. Consumers may also save their money or spend it in other sectors.

Option 2 – would not impact immediately, allowing retail businesses more time to prepare for a 1 January closure. The effect on retail workers would remain as for Option 1 in that they may be required to work on New Year’s Day depending on the activity being undertaken in the store.

Option 3 – would take time to come into effect, allowing for businesses, workers, trades unions, logistics companies and wholesalers, small businesses,

¹² “What is your assessment of the economic and/or social impacts of enacting such legislation?”

consumers and community organisations an opportunity to influence the development of the legislation. In addition the Government would need to schedule primary legislation into Scottish Parliamentary timetable.

Option 4 – would involve constructive dialogue with retailers, business organisations, trades unions and Government departments.

Benefits

Option 1 – could, subject to Parliamentary process and approval, be implemented quickly and come into effect by 1 Jan 2022. Some, but not all, retail employees may have a day off to celebrate New Year’s Day with families and friends.

Option 2 – would provide more time for retail businesses, their suppliers and small stores to plan for closure. Some, but not all, retail employees may have a day off to celebrate New Year’s Day with families and friends.

Option 3 – Would be able to take into account the impact that online retail and current consumer shopping preferences and legislate accordingly. When the Act was passed in 2007, internet shopping made up just 2.8% of UK retail sales compared to 25.9% in September 2021¹³ with some large retail business operating primarily through online sales or delivering both online and in-store services.

Option 4 – Through encouraging a Fair Work approach there could be additional benefits for retailers, employees and trades unions. Fair work plays a key role in supporting the positive behaviours and attitudes of employees that can lead to improved business performance, innovation and productivity, and can lead to better quality jobs¹⁴.

Costs

Option 1 – There is no evidence to determine the net cost of closing large retail stores on 1 January. As only in-store retail sales are affected by this option there is nothing to prevent large shop owners or managers from operating online services on 1 January.

Customers may either accelerate or defer their spending – particularly for large purchases - to either before or after New Year’s Day, or purchase goods online or with smaller retailer stores that can trade. Alternatively, they may choose to save their money or spend it in other sectors.

The impact on staff costs will depend on whether they are required to work or not, and whether their contract provides for paid holidays. There may be a reduction in staff costs if they are usually paid a premium (time and a half, double time) for working on New Year’s Day.

¹³ [Internet sales as a percentage of total retail sales \(ratio\) \(%\) - Office for National Statistics \(ons.gov.uk\)](https://ons.gov.uk)

¹⁴ [Fair work and productivity.pdf \(strath.ac.uk\)](https://strath.ac.uk)

Option 2 – As for option 1 from January 2023.

Option 3 – Costs to the business would depend on the scale of any closure and its impact on the activities that generate income. As with Options 1 and 2, customers are likely to either accelerate or defer their spending – particularly for large purchases - to either before or after New Year’s Day, purchase goods online, shop at smaller stores, save their money, or spend it in other sectors.

Option 4 – Increased adoption of fair work principles may result in increased real wage growth in the retail sector. Median weekly pay – excluding overtime – for full-time employee jobs in the retail industry in Scotland was £392.9 in April 2020 which is significantly lower than the equivalent median value across all industries and services in Scotland of £575.7.

In 2019, 42.5% of employees aged 18+ in the wholesale, retail, repair of vehicle industry earned less than the real living wage (£9.00), compared with 16.9% per cent of all employees in Scotland. In addition in adopting greater fair work, retailers may voluntarily offer to close retail outlets over the festive period with costs in line with Options 1 and 2.

It is argued that any initial cost to business through adopting fair work principals will have a degree of offset through increased staff productivity and loyalty.

Scottish Firms Impact Test

In 2019, total employment in the Scottish retail industry was 233,000, unchanged from the prior year, accounting for 9.0% of all employment in Scotland. In March 2020, there were 13,790 registered enterprises in the Scottish retail sector operating across 22,550 sites, an increase from 13,715 enterprises in the prior year¹⁵.

Data that sets out in detail a Scotland-level disaggregation of characteristics of areas of the retail sector is in the Report on Economic Impact and Impact on Family Life, including estimates of employment, number of businesses and business sites and number of premises.

Detailed information on the estimated number of stores (1,353) and employees (141,000) impacted, along with an explanation on how those estimates were calculated, is in the same report.

Economic Impact

A detailed assessment of the economic impact, including possible outcomes in relation to sales is set out in Part 5 of the Report on Economic Impact and Impact on Family Life.

Impact of Covid-19 on the Retail Sector

¹⁵ Source: Business in Scotland 2020 and Inter-Department Business Register 2020.

While the Covid-19 pandemic is first and foremost a health crisis, it has also had an unprecedented impact on businesses and the economy since March 2020. The public health measures introduced to contain the spread of the virus necessitated the temporary closure of many businesses during multiple lockdown periods and required others to restrict or change how they operate. As a result, impacts differed across sectors with non-essential retail stores (e.g. clothing) required to close for prolonged periods.

On the other hand essential retail (e.g. food) was allowed to trade and many businesses saw increased output throughout this period. However those businesses also had increased operational costs due to capacity restrictions; higher overheads through heightened cleaning regimes and staff training costs. Businesses that were able to trade online will have also had an advantage. These varying impacts should be noted as the following data cannot be broken down to compare these retail sub-sectors.

Monthly GDP statistics suggest the retail sector as a whole has now recovered from the pandemic with output now 10.8% higher than 12 months ago (July 2020) and 4.8% higher than in July 2019, before lockdown measures were introduced. However, in the most recent wave of the BICS survey (20th September to 3rd October) 21% of wholesale, retail, repair of vehicles firms with a presence in Scotland reported that their turnover has decreased compared to what is normally expected for this time of year, lower than the average for all businesses (25%). 16% reported increased turnover while 46% reported that turnover has not been affected.

According to the Scottish Retail Consortium's (SRC) latest data the retail sector in Scotland is still experiencing low sales compared to pre-pandemic (prior to March 2020). Total retail sales increased by 1.3% in September 2021 compared to the prior year (September 2020). Total food sales increased by 0.4% as well as non-food sales that increased by 2.1% compared to the prior year. On a two-year basis, however, total sales continued to perform below pre-pandemic levels with sales down 9.1% compared to September 2019¹⁶.

SRC's Footfall Monitor shows that footfall decreased by 19.9% in September 2021 compared to pre-pandemic (September 2019), but saw an increase of 1.3% from August 2021¹⁷.

Competition Assessment

Closure of large retailers may lead to short and long-term impacts on competitiveness outlined below.

Will it have an impact on the competitiveness of Scottish companies within the UK, or elsewhere in Europe or the rest of the world?

Retail businesses that are closed in Scotland on New Year's Day and not in the rest of UK could lose market share and competitiveness with the potential for customers to access goods across the border or from online retailers. However, given that

¹⁶ SRC-KPMG Scottish Retail Sales Monitor – September 2021

¹⁷ As above.

many large retail businesses support a domestic market, the impact of one day's closure on competitiveness within the UK or further afield is not considered to be significant.

Will the measure directly or indirectly limit the number or range of suppliers?

It will directly limit the number and range of suppliers and potentially indirectly if supermarket concessions/smaller shopping centre units were to close along with larger retailers for one day of trading.

Will the measure limit the ability of suppliers to compete?

If an Order is made under the legislation, it will impact fairly across all large retailers. Small retailers will still be able to trade. Retailers may be able to offset some reduction in footfall through increased online sales. Business that offer online only trade would be unaffected.

Will the measure limit suppliers' incentives to compete vigorously?

Large stores that are required to close on New Year's Day may bring forward new offers to attract customers into stores either before or after New Year's Day. Online retailers may seek to capitalise on the closure of large stores through offering New Year's Day deals.

Consumer Assessment

The following sets out the Scottish Government's initial view on the impact of an Order under the Act:

Will the measure limit the choices and information available to consumers?

The closure of large retailers will limit the choices available to consumers on New Year's Day, customers may be able to source alternative goods in smaller retail stores that would not be required to close, or through online vendors.

Does the policy affect the quality, availability or price of any goods or services in a market?

The closure of stores will limit the choices available to consumers through limited availability and lack of locally available alternatives where retailers are required to close. It may require customers to purchase more expensive alternatives if their usual cheaper larger store is closed. This would be a temporary impact for the one day trading is closed.

Choice will be limited for consumers without access to small shops or online shopping services, in particular, those in remote or island communities where there may be limited alternatives to the principal retailer. There is likely to be a delay in receiving the goods due to delivery schedules.

Does the policy affect the essential services market, such as energy or water?

No

Does the policy involve storage or increased use of consumer data?

No

Does the policy increase opportunities for unscrupulous suppliers to target consumers?

There is nothing to suggest that this would be the case.

Test run of business forms - N/A

Digital Impact Test

As stated elsewhere in this BRIA, the intent of the legislation – which is to allow all retail workers to have New Year’s Day off could be circumvented by digital/online transactions. As previously stated, the volume of online sales has grown significantly since the Act was introduced – from less than 3% in 2007 to 25.9% in September 2021¹⁸. Consequently the numbers of retail employees who may be affected by passing this legislation would be fewer than that which was envisaged when the Act was initially laid.

Legal Aid Impact Test - N/A

Enforcement, sanctions and monitoring

If the legislation was enacted it would become a criminal offence for a large shop to open for the purposes of opening to the public to make sales on New Year’s Day. The occupier of the shop; or if different, the person responsible for controlling or managing the operations carried on at the shop shall be guilty of an offence and liable on summary conviction to a fine of up to £50,000.

Summary and Recommendation

Analysis suggests that the overall economic impact of restricting trade of large retail stores on New Year’s Day is not expected to be significant. Closing large retail stores, however, may have differing impacts on certain businesses with those unable to trade online, for example, at a disadvantage.

Closure of stores will limit consumer choice and access to goods, however we would expect this to be temporary or sales to be displaced to smaller stores. Costs to consumers of sales may be higher where they cannot access goods at their usual discounted store.

Whilst the retail sector has begun to recover from the pandemic, difficult challenges remain around supply chains, labour shortages and ongoing Covid uncertainties.

Scottish Ministers have been consistently clear that a decision on New Year’s Day trading will take account of the prevailing economic conditions which remain difficult for the retail sector.

¹⁸ Internet sales as a percentage of total retail sales (ratio) (%) - Office for National Statistics (ons.gov.uk)

Whilst Scottish Ministers are sympathetic to the campaign to legislate, the limits of the Christmas and New Year's Day Trading (Scotland) Act 2007 are clear.

Although this legislation would restrict trading in certain stores, it will not give all retail workers a day off on 1 January. The Act simply restricts trading in certain retail premises with a trading space of 280 square metres or more. Estimates are that 1,353 large stores would come within the scope of this legislation leaving over 21,000 stores out of scope and therefore not required to close. Whilst many will be smaller independent stores, smaller supermarkets and convenience stores will be included in this number.

The legislation does not stop all work in large stores, it only prohibits stores from opening to customers. An estimated 141,000 retail workers (roughly 61%) may work in large stores although the number of staff who may actually receive a day off is likely to be much lower. Non-customer facing activities such as restocking, picking and deliveries can continue under the Act, as can online shopping which now accounts for 26% of all retail sales compared to 3% in 2007 when the Act was passed. This means a significant number of staff may still be required to work. There is also no guarantee that those who do get the day off will be paid for it.

It is essential that the Scottish Government does what it can to support a positive working experience for retail employees. The retail sector generally performs below average in regards to some fair work metrics such as employee pay. International evidence shows that implementing fair work principles leads to improved outcomes, such as improved mental wellbeing, reduced in-work poverty, increased real wage growth, and increased productivity¹⁹. This is backed by recent analysis that found that higher employee wellbeing is associated with higher productivity and firm performance, including customer loyalty, profitability and staff turnover²⁰.

Indeed, this has been recognised by a number of large retailers which have already signalled their intent to give additional paid leave to staff over the Christmas holiday period in recognition of their efforts over what has been another difficult year for retail workers.

I believe therefore that Option 4 - support action to improve fair work across the retail sector - is the more effective and equitable route to supporting longer term, inclusive and sustainable economic transformation for both retail workers and businesses.

Declaration

I have read the Business and Regulatory Impact Assessment and I am satisfied that, given the available evidence, it represents a reasonable interim view of the likely costs, benefits and impact of the measures set out in the regulations and guidance. I am satisfied that business impact has been assessed with the support of businesses in Scotland.

Signed:

¹⁹ <https://www.fairworkconvention.scot/wp-content/uploads/2020/12/Fair-Work-in-Scotland-Report.pdf>
²⁰ [Happy employees and their impact on firm performance | LSE Business Review](#)

Date:

Minister's name: Tom Arthur, MSP

Minister's title: Minister for Public Finance, Planning and Community Wealth