

Social Security (Scotland) Act (2018)

Devolved Social Security Assistance

Uprating for Inflation

A report in fulfilment of section 77: Duty to consider effects of inflation

**Laid before the Scottish Parliament by the Scottish Ministers
under section 77(1)(c)**

SG/2020/7

February 2020



Scottish Government
Riaghaltas na h-Alba
gov.scot

FOREWORD



Each year certain types of devolved social security assistance will be uprated by inflation to ensure that the assistance people receive maintains its value over time when prices are increasing. This duty is set out in section 78 of the Social Security (Scotland) Act 2018 ('the Act') and our Social Security Charter. We will bring forward legislation to uprate by inflation, carer's, disability, employment-injury and funeral expense assistance, as well as the Scottish Child Payment, as and when these start to be delivered.

This report lays out the impact of inflation on all Part 2 Chapter 2 assistance currently being delivered, as required under section 77 of the Act, and what we intend to do for the next financial year. The report also sets out what we intend to do for the types of assistance where there is no requirement to uprate. The report will be extended to include all forms of top-up payment, including the Scottish Child Payment, under section 79 of the Act as and when these are paid.

There are various measures of price inflation that could be used to uprate social security assistance and there have been several debates in the Scottish Parliament on the most appropriate measure to use. A 'Policy Paper and Analytical Report' were provided to the Scottish Parliament Social Security Committee and the Scottish Commission on Social Security on 2 September 2019 for consideration and to allow them to express their views on what the most appropriate uprating measure would be. I would like to thank them for their valuable input into this highly technical area.

This is the first publication of the report on the impact of inflation on devolved social security assistance. I hope that the information provided explains our policy position on uprating for the financial year 2020-21 and the next few years. While Carer's Allowance and Carer's Allowance Supplement are not uprated under section 77 I have included these in the report to ensure a fuller picture is given. I will look to develop the content and scope of future reports as more types of assistance are delivered.

A handwritten signature in black ink, appearing to read 'S Sille'.

Shirley-Anne Somerville
Cabinet Secretary for Social Security and Older People

Contents

1. Purpose.....	4
2. Background.....	5
3. Available inflation measures.....	6
4. Policy position on uprating of Social Security Assistance	7
5. Social Security Payments in 2019-20.....	8
6. Inflation-adjusted figures	9
7. Uprating Policy for 2020-21	10
8. Carer's Allowance Supplement Statement.....	11
9. Uplift to Funeral Support Payment	12
10. Conclusion	12

1. Purpose

1.1 This report is published under section 77¹ of the Social Security (Scotland) Act 2018² ('the Act') which requires Scottish Ministers to consider the effects of price inflation on all forms of assistance delivered under Part 2 Chapter 2 of the Act and to lay a report in the Scottish Parliament, before the end of the each financial year.

1.2 This report states the inflation-adjusted level of each relevant figure, explains how the inflation-adjusted levels have been calculated and states what the Scottish Ministers have done, or intend to do, in light of their calculations and their reasons for that decision.

1.3 The forms of assistance under the reporting duty in section 77 include:

1. Carer's assistance
2. Cold-spell heating assistance
3. Winter heating assistance
4. Disability assistance
5. Early years assistance
6. Employment-injury assistance
7. Funeral expense assistance
8. Housing assistance
9. Short-term assistance

1.4 Of the above forms of assistance, the Best Start Grant, Funeral Support Payment and Young Carer Grant are being delivered this year and are therefore included in this report for consideration. The report is required to consider the change in prices since the previous report was laid before the Scottish Parliament. However, as this is the first year of preparing the report the reference to calculating the change in prices is in relation to the effect of the change in prices since the date on which the Regulations providing for the various forms of assistance came into force.

1.5 This report also explains how the inflation-adjusted levels of Carer's Allowance and Carer's Allowance Supplement have been calculated. This reporting is not required by the Act but is being provided to offer a fuller picture. Similarly, consideration will be given to reporting on other forms of assistance which are not covered by section 77 as and when they are created.

1.6 The draft Scottish Child Payment Regulations that will be laid in 2020, will extend the reporting requirement under section 77 to the forms of assistance that are created under section 79 of the Act³ as top-up payments to reserved benefits. However, as these Regulations will not come into force until after the end of the financial year 2019-20, there is no reporting duty for the Scottish Child Payment at the time of preparation of this report.

1.7 Finally, section 78⁴ of the Act requires Scottish Ministers to bring forward legislation, before the end of each financial year, to replace the amount in the regulations which is, in

¹ <http://www.legislation.gov.uk/asp/2018/9/section/77/enacted>

² <http://www.legislation.gov.uk/asp/2018/9/enacted>

³ <http://www.legislation.gov.uk/asp/2018/9/section/79/enacted>

⁴ <http://www.legislation.gov.uk/asp/2018/9/section/78/enacted>

their opinion, materially below its inflation- adjusted level. All forms of carer’s assistance (including Young Carer Grant), disability assistance, employment-injury assistance, and funeral expense assistance (now referred to as Funeral Support Payment) that are set out in devolved legislation are to be uprated to the inflation-adjusted level set out in section 77. This means that for the financial year 2020-21 there is a requirement to uprate Funeral Support Payment and Young Carer Grant.

1.8 The Scottish Government is committed to embed the eight Scottish social security principles in Section 1 of the Social Security (Scotland) Act 2018 into the policy making process. The approach to uprating, in particular, is intended to reinforce the principles that -

- social security is an investment in the people of Scotland;
- social security is itself a human right and essential to the realisation of other human rights;
- the Scottish social security system is to contribute to reducing poverty in Scotland and
- opportunities are to be sought to continuously improve the Scottish social security system in ways which— i) put the needs of those who require assistance first, and ii) advance equality and non-discrimination.

2. Background

2.1 In February 2019, the Scottish Parliament debated for the first time the inflation measure for uprating Carer’s Allowance and Carer’s Allowance Supplement.^{5,6} It was then agreed by the Cabinet Secretary for Social Security and Older People that the Scottish Government would prepare a comprehensive report, including analytical evidence, on the measures that could be used to uprate devolved social security assistance. This report would subsequently allow the Social Security Committee and the Scottish Commission on Social Security to engage with the uprating policy prior to the laying of the uprating legislation in the future.

2.2 As uprating regulations will be laid before the Scottish Parliament for the first time under the Act for uprating in 2020-21, it is important to establish the policy on uprating going forward. The Analytical Report was prepared to provide a detailed review of relevant inflation measures to inform the options available to Scottish Ministers for uprating devolved social security assistance. A Policy Paper was also prepared which sets out the Scottish Government’s proposed approach to uprating social security assistance.

2.3 The Policy Paper recommended that the September Consumer Price Index (CPI) rate is used for uprating devolved social security assistance in the short-term, with the assistance payment rounded to the nearest five pence.

2.4 Both the Policy Paper and Analytical Report⁷ were provided to the Social Security Committee and the Scottish Commission on Social Security on 2 September 2019.

2.5 Overall, the Scottish Commission on Social Security is supportive of the Scottish Government’s uprating policy of using September CPI rate to uprate social security assistance at least in the short-term. The Scottish Commission on Social Security has set out

⁵<http://www.parliament.scot/parliamentarybusiness/report.aspx?r=11963&mode=pdf>

⁶<http://www.parliament.scot/parliamentarybusiness/report.aspx?r=11972&mode=pdf>

⁷https://www.parliament.scot/S5_Social_Security/General%20Documents/20190902_CabSecSSOP_to_Conven er_uprating_measures.pdf

recommendations⁸ for the Scottish Government approach to benefit uprating in terms of the significance of Social Security principles and human rights, the shorter-term and the longer-term approach to uprating. The Scottish Government has responded⁹ to these recommendations and will keep the recommendations under consideration to inform the development of future reports as more forms of assistance are introduced and reported on.

2.6 The Social Security Committee has also noted the Scottish Government's position on uprating of devolved assistance and has no further views to report beyond the discussion at the Committee on 10 October 2019¹⁰.

2.7 The following sections provide a detailed discussion of how the inflation-adjusted levels of assistance were calculated, what the inflation-adjusted levels of assistance would be and what the Scottish Ministers intend to do.

3. Available inflation measures

3.1 The reporting duty requires the Scottish Government to calculate what the level of each form of assistance would be if it was adjusted to reflect inflation. In the context of the Act, 'inflation' means the change in the general level of prices for goods and services. It is for Scottish Ministers to work out what are 'relevant prices'¹¹. This means that Scottish Ministers can choose between the available inflation indices that measure change in the price level of goods and services over time.

3.2 The Scottish Government undertook a detailed review of relevant inflation measures, contained within the Policy Paper and Analytical Report, to inform the decision on uprating of devolved social security assistance. The Analytical Report explored in depth the methodological features of inflation measures and drew on a range of evidence including recommendations from the UK Statistics Authority and the Office for National Statistics, an independent review led by the director of the Institute of Fiscal Studies and the House of Lords Economic Affairs Committee's report 'Measuring Inflation'.

3.3 The report identified the Consumer Price Index (CPI), the Consumer Price Index including owner occupiers' housing costs (CPIH), and the Retail Price Index (RPI) as inflation measures that could potentially be used for uprating. Each index is a composite measure of price change in a representative basket of around 700 goods and services consumed by typical households.

3.4 The indices differ in several respects in terms of:

- which goods and services should be included in a representative basket;

⁸ <https://www.gov.scot/binaries/content/documents/govscot/publications/corporate-report/2019/10/scottish-commission-on-social-security-uprating-report-2019/documents/scottish-commission-on-social-security-uprating-report-2019/scottish-commission-on-social-security-uprating-report-2019/govscot%3Adocument/SCoSS%2Buprating%2Breport%2B-%2BOctober%2B2019.pdf>

⁹ <https://www.gov.scot/binaries/content/documents/govscot/publications/correspondence/2019/11/uprating-2019-reponse-to-report/documents/uprating-report-2019-letter-to-scoss---november-2019/uprating-report-2019-letter-to-scoss---november-2019/govscot%3Adocument/Uprating%2B-%2Bletter%2Bfrom%2BBSG%2Bto%2BSCoSS.pdf>

¹⁰ <http://www.parliament.scot/parliamentarybusiness/report.aspx?r=12322&mode=pdf>

¹¹ <http://www.legislation.gov.uk/asp/2018/9/section/77/enacted>

- how price data collected from shops and outlets across the country should be aggregated to capture the average change in prices of different items; and
- how price changes of different items should be adjusted to reflect the different amounts households spend on each of the items in the representative basket.

3.5 These methodological differences account for the different overall price change in the economy that each measure reports.

- **CPI** was the headline measure of inflation, until the Office for National Statistics (ONS) switched to CPIH in March 2017. It has established a reliable track record as a National Statistic and it remains the measure that is used by the Bank of England to set the annual target for inflation. The CPI complies with the EU standard Harmonised Index of Consumer Prices and is therefore internationally comparable. It excludes some goods and services included in the CPIH and RPI, such as council tax, or owner occupiers' housing costs. In September 2019 the 12-month CPI was at 1.7%.
- **CPIH** regained its National Statistic status in July 2017 after becoming ONS' headline measure of inflation in March 2017. It is broadly similar to CPI but includes, along with Council Tax, a measure of owner occupiers' housing costs. In September 2019 the 12-month CPIH was at 1.7%.
- **RPI** includes some components not included in CPI such as mortgage interest payments of owner occupiers' housing costs, and council tax. The RPI is widely recognised by statisticians and economists as a flawed measure of inflation. While the ONS continue to publish RPI rates, the measure no longer meets the required standards for designation as a National Statistic. In September 2019 the 12-month RPI was at 2.4%.

3.6 Finally, the report also discussed emerging inflation measures such as household-specific and regional inflation indices, although neither are yet developed enough to be used as an uprating method. These measures may better reflect how inflation is experienced by different groups of people or in different regions. Our commitment to continue exploring and monitoring the development of emerging inflation measures aligns with our Social Security principle of continuous improvement and advancement of equality and non-discrimination.

3.7 However, careful consideration should be given to the feasibility and practicability of adopting more targeted measures. Adopting different measures for different groups could reinforce divisions between population groups and create undesirable complexities in the system.

4. Policy position on uprating of Social Security Assistance

4.1 The Scottish Government will use CPI as the measure of inflation to uprate devolved social security assistance in the short-term.

4.2 CPI is a National Statistic and has a reliable track record as a measure of inflation serving as ONS's headline measure of inflation until March 2017. CPI is used for inflation targeting by the Bank of England and also complies with the EU standard Harmonised Index of Consumer Prices.

4.3 CPI and CPIH are broadly similar measures, the only difference being that CPIH includes owner occupier housing costs. CPIH only regained its National Statistic status in 2017. As a result it has not yet established a reliable track record as a National Statistic and official forecasts are not available making policy planning and informed decision making more challenging.

4.4 RPI is recognised by experts as a poor measure of inflation and has been proven to be a more erratic measure than CPI.

4.5 Finally, to complete the safe and secure transition of existing cases for carer and disability benefits, agency agreements with the Department for Work and Pensions (DWP) will be required. While there is an agency agreement in place for DWP to administer existing claims, the Scottish Ministers are committed to annually uprate the assistance at the same rate as applied by the DWP which is the September CPI rate.

4.6 As a result, we consider CPI rate as the most appropriate inflation measure for uprating assistance. However, the Scottish Government is committed to keeping our policy on uprating under review and will consider alternative approaches if there is a material change to inflation measures.

4.7 Examples of a material change would include:

- The development of robust household and region specific measures by ONS. Currently these measures are being developed but it could take considerable time before they became National Statistics.
- CPIH establishing a reliable record as National Statistic and official forecasts becoming available.
- Methodological improvements to RPI that would align its methodology with that of CPIH following the UK Government's consultation. UK Government has announced that consultation will begin in 2020.

5. Social Security Payments in 2019-20

5.1 The social security payments which were provided in Scotland during the financial year 2019-20 were:

5.2 Carer's Allowance: Carer's Allowance is the main devolved social security support available to carers. Until it is replaced by the Carer's Assistance under the Act, Carer's Allowance is being delivered in Scotland by the DWP on behalf of the Scottish Government. This interim provision has allowed the Scottish Government to increase support for carers through the Carer's Allowance Supplement.

5.3 Carer's Allowance will be uprated following the same process as for 2019-20 through legislation laid in the Scottish Parliament through powers under UK legislation. When the replacement benefit, Scottish Carer's Assistance is delivered, the Scottish Government is committed to annual uprating of this assistance.

5.4 Carer's Allowance Supplement: Carer's Allowance Supplement is a payment which provides extra support to people in receipt of Carer's Allowance in Scotland to match the level of Jobseeker's Allowance. Since 2018-19 we have uprated Carer's Allowance Supplement annually, in accordance with section 81 of the Act. This involves the supplement being

calculated using an inflation-adjusted rate of Jobseeker's Allowance, and taking into account any change to the weekly rate of payment of Jobseeker's Allowance made by the DWP.

5.5 Young Carer Grant: The Young Carer Grant is the first of its kind in the UK and provides eligible young carers aged 16, 17 and 18 with a payment of £300, which can be applied for annually. There is a statutory requirement to uprate the grant annually.

5.6 Funeral Support Payment: Funeral Support Payment is a one-off payment to help meet the costs of a funeral. Prior to introduction, the average DWP payment in Scotland was £1,372 and the Scottish Government will provide a similar level of support.

5.7 A number of improvements have been made to Funeral Support Payment to help support bereaved families in comparison to the DWP payment that was previously delivered in Scotland. For example, eligibility has been widened by 40% and a new assessment process helps people understand if they are entitled to support, and assists in our work to increase take-up so that more people receive the support they are entitled to. There is a statutory requirement to uprate Funeral Support Payment annually.

5.8 Best Start Grant: The Scottish Government has replaced the Sure Start Maternity Grant with the Best Start Grant in Scotland. Split into 3 payments, the Best Start Grant provides support during key transition points in a child's early years. The Pregnancy and Baby Payment provides £600 for a first child and £300 for second and subsequent children. The Early Learning Payment provides £250 per child to support child development and School Age Payment provides £250 per child to help with the costs of preparing for school. There is no statutory requirement to uprate Best Start Grant.

5.9 Best Start Foods: Best Start Foods is a new Scottish payment available for women who are pregnant and families who have children aged up to three years old. It is paid as a credit onto a payment card that can be used to buy healthy foods such as milk, fruit and vegetables. It replaced the UK wide Healthy Start vouchers in Scotland and was increased from £3.10 to £4.25 per week for each eligible person in the family or £8.50 a child under 1 year old.

5.10 Best Start Foods is not delivered under the Act and so there is no statutory requirement to uprate or to provide the inflation-adjusted figures in the report.

6. Inflation-adjusted figures

Under section 77 of the Act there is a requirement to calculate the inflation-adjusted figures for all devolved assistance in Part 2, Chapter 2 which are in effect which are Young Carer Grant, Funeral Support Payment and Best Start Grant. The inflation-adjusted figures are provided in Table 1. The 2019-20 levels for these benefits have been uprated with the September 2019 CPI (1.7%).

Table 1 - Assistance covered by Section 77 of the Act

Benefit	2019-20 levels	Inflation-adjusted levels
Young Carer Grant	£300.00	£305.10
Funeral Support Payment (£700 rate)	£700.00	£711.90
Funeral Support Payment (£120 rate)	£120.00	£122.05
Funeral Support Payment (£20 rate)	£20.00	£20.35
BSG Pregnancy and Baby Payment (1st Child Payment)	£600.00	£610.20
BSG Pregnancy and Baby Payment (Subsequent Child Payment & Extra Payment for Twins/Triples)	£300.00	£305.10
BSG Early Learning Payment and School Age Payment	£250.00	£254.25

Note: rounding to the nearest 5p is applied

6.1 Table 2 presents inflation-adjusted figures for the other devolved assistance that are not covered by section 77. Carer's Allowance is to be uprated through powers under UK legislation as a requirement of the Agency Agreement and Carer's Allowance Supplement is to be uprated through section 81 of the Act. The inflation-adjusted levels have been calculated using September 2019 CPI (1.7%).

Table 2 - Assistance not covered by Section 77 of the Act

Benefit	2019-20 levels	Inflation-adjusted levels
Carer's Allowance (weekly rate delivered under Agency Agreement)	£66.15	£67.25
Carer's Allowance Supplement (bi-annual rate)	£226.20	£230.10

Note: rounding to the nearest 5p is applied

7. Uprating Policy for 2020-21

7.1 It was announced during the Scottish Budget on 6 February 2020 that Carer's Allowance, Carer's Allowance Supplement, Young Carer Grant and Funeral Support Payment will be uprated in line with CPI inflation (according to the September 2019 CPI of 1.7%) from 2020-21. The uprated levels of assistance are presented in Table 3.

Table 3 – 2020-21 inflation-adjusted levels for Funeral Support Payment, Young Carer Grant, Carer's Allowance and Carer's Allowance Supplement

Benefit	Inflation-adjusted levels 2020-21
Funeral Support Payment (£700 rate)	£711.90
Funeral Support Payment (£120 rate)	£122.05
Funeral Support Payment (£20 rate)	£20.35
Young Carer Grant	£305.10
Carer's Allowance (weekly rate)	£67.25
Carers Allowance Supplement (bi-annual rate)	£230.10

7.2 Best Start Grant will not be uprated in 2020-21. This decision has taken into consideration the significant improvements and extensions of this assistance.

7.3 Best Start Grant was launched in 2018 with a more generous package of support than the equivalent Sure Start Maternity Grant in England and Wales. The increase in payment from £500 to £600, the expansion of eligibility to include a £300 payment to every subsequent birth and the introduction of the Early Learning Payment and the School Age Payment (of £250 each), will all result in a considerably higher investment in the people in Scotland and in more families receiving support. For example, an eligible family with two children would receive Best Start Grant payments totalling £1,900 in their children's early years. This is £1,400 more than they would receive if they lived elsewhere in the UK.

7.4 In addition, the Scottish Child Payment that is to be introduced by Christmas 2020 could benefit 170,000 eligible children with an extra ten pound a week for every child under the age of 6. It will be rolled out to all eligible children under 16 before the end of 2022. Once fully rolled out, it could support up to 410,000 children and young people.

7.5 A summary of the devolved Social Security assistance rates to be delivered by Social Security Scotland in 2020-2021 is available in **Annex A**.

7.6 The UK Government also updates the reserved social security benefit and pension rates each year. The proposed rates for 2020-21 can be found at: http://data.parliament.uk/DepositedPapers/Files/DEP2019-1077/Proposed_benefit_and_pension_rates_28_Nov_2019.pdf and at: <https://www.gov.uk/government/publications/benefit-and-pension-rates-2019-to-2020> once the 2020-2021 rates are confirmed.

8. Carer's Allowance Supplement Statement

8.1 As Carer's Allowance is the lowest of all working age benefits, the Carer's Allowance Supplement was designed to increase Carer's Allowance to the level of Jobseeker's Allowance. The supplement is a temporary measure until the Scottish Government is delivering Scottish Carer's Assistance under the powers in the 2018 Act.

8.2 Section 81 of the Act provides a formula for determining the rate of Carer's Allowance Supplement by calculating the difference between the weekly rate of Carer's Allowance and Jobseeker's Allowance. To ensure the support provided through the Supplement is protected as prices change, Section 81 provides for the amount of Jobseeker's Allowance used in this calculation to be uprated for inflation, while taking into account any changes in the rate of Jobseeker's Allowance since the introduction of the Supplement.

8.3 As no legislation is required to uprate Carer's Allowance Supplement, Scottish Ministers are to publish a statement before the start of each new tax year, explaining how inflation has been calculated for this purpose. It is appropriate to include this statement within this report.

8.4 In 2019-20, the rate of Jobseeker's Allowance was not uprated from the 2018/19 rate of £73.10. The rate of Jobseeker's Allowance used in calculating Carer's Allowance Supplement was therefore adjusted for inflation, using the September 2018 CPI of 2.4%, giving a rate of £74.85, and increasing the amount of the Supplement from £221 to £226.20.

8.5 For 2020-21, Scottish Ministers will use the rate of Jobseeker's Allowance calculated for 2019-20 (£74.85), uprated by September 2019 CPI of 1.7%, in the calculation of Carer's Allowance Supplement – giving a rate of £76.10.

8.6 The effect of this will be to uprate the Supplement, increasing the weekly rate from £8.70 to £8.85, so that the bi-annual payment will increase from £226.20 to £230.10.

9. Uplift of Funeral Support Payment

9.1 In addition to the uprate by price inflation to the standard rate of the other expenses element of the Funeral Support Payment, it was announced during the Scottish Budget that the rate would be further increased to £1,000 which is higher than the inflation-adjusted level of £711.90. This matches the UK Government commitment to increase the flat rate element to £1,000 from spring 2020.

10. Conclusion

10.1 This is the first publication of the report on the impact of inflation on devolved social security assistance. The report has explained the Scottish Government's approach to uprating social security assistance for the financial year 2020-21. The Scottish Government will continue to consider CPI September rate as the most appropriate inflation measure for uprating of assistance. At the same time, we are committed to keeping our uprating policy under review and will consider alternative approaches if there is a material change to inflation measures.

Devolved Social Security Assistance Rates 2020-2021

Weekly rates unless otherwise shown.

Carer's Allowance	Rates 2019-20 (£)	Rates 2020-21 (£)
Carer's Allowance	66.15	67.25
Carer's Allowance Supplement (bi-annual)	226.20	230.10
Carer's Allowance Earnings Threshold	123.00	128.00
Earnings limit: Child dependency increase payable with Carer's Allowance (for first child)	240.00	245.00
Earnings limit: Child dependency increase payable with Carer's Allowance (for each subsequent child)	32.00	33.00
Child Dependency Increases payable with CA	11.35	11.35

Grants or one-off payments

Young Carer Grant	Rates 2019-20 (£)	Rates 2020-21 (£)
Young Carer Grant (annually)	300.00	305.10

Funeral Support Payment	Rates 2019-20 (£)	Rates 2020-21 (£)
standard rate for other expenses element	700.00	1,000.00
other expenses element where there is a funeral plan	120.00	122.05
removal of implanted medical devices	20.00	20.35

Best Start Grant (BSG)	Rates 2019-20 (£)	Rates 2020-21 (£)
BSG Pregnancy and Baby Payment (1st Child Payment)	600.00	600.00
BSG Pregnancy and Baby Payment (Subsequent Child Payment & Extra Payment for Twins/Triplets)	300.00	300.00
BSG Early Learning Payment and School Age Payment	250.00	250.00

Weekly rates (up to the age of 3)

Best Start Foods	Rates 2019-20 (£)	Rates 2020-21 (£)
During pregnancy and between the ages of 1 and 3	4.25	4.25
From birth until 1 year old	8.50	8.50



Scottish Government
Riaghaltas na h-Alba
gov.scot

© Crown copyright 2020

OGL

This publication is licensed under the terms of the Open Government Licence v3.0 except where otherwise stated. To view this licence, visit nationalarchives.gov.uk/doc/open-government-licence/version/3 or write to the Information Policy Team, The National Archives, Kew, London TW9 4DU, or email: psi@nationalarchives.gsi.gov.uk.

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

This publication is available at www.gov.scot

Any enquiries regarding this publication should be sent to us at

The Scottish Government
St Andrew's House
Edinburgh
EH1 3DG

ISBN: 978-1-83960-540-6 (web only)

Published by The Scottish Government, February 2020

Produced for The Scottish Government by APS Group Scotland, 21 Tennant Street, Edinburgh EH6 5NA
PPDAS691314 (02/20)

W W W . g o v . s c o t