

From: [REDACTED]
Sent: 01 September 2016 07:56:16
To: Ministerial Correspondence Unit
Subject: FW: Empty Property Relief and Fresh Start ***IHM***

Hi

For MACCS please.

Thanks

[REDACTED]
Assistant Private Secretary to Derek Mackay MSP, Cabinet Secretary for Finance and the Constitution
[REDACTED]

From: Mackay D (Derek), MSP [mailto:Derek.Mackay.msp@parliament.scot]
Sent: 31 August 2016 14:11
To: Cabinet Secretary for Finance and the Constitution
Subject: Fwd: Empty Property Relief and Fresh Start

Sent from my iPhone

Begin forwarded message:

From: "Grahame C (Christine), MSP"
<Christine.Grahame.msp@parliament.scot<mailto:Christine.Grahame.msp@parliament.scot>>
Date: 31 August 2016 13:58:44 BST
To: "Mackay D (Derek), MSP"
<Derek.Mackay.msp@parliament.scot<mailto:Derek.Mackay.msp@parliament.scot>>
>

[REDACTED] >>
[REDACTED]
Subject: Empty Property Relief and Fresh Start
Dear Derek,

I am still confused.

Herewith excerpt from your letter of 26th August to me:

(The Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 1994, as amended) stipulates, as one of the eligibility criteria, that for a continuous period of 12 months immediately prior to being occupied the person or persons entitled to possession of the property during that period were in receipt of empty property relief (under section 24 of the Local Government (Scotland)

Act 1966). No application is statutorily required for empty property relief, although in practice councils publish application forms to enable ratepayers to notify vacancies. An application is however required for Fresh Start relief, as per regulation 4(1)(f) of the 1994 regulations. Our intention for the Fresh Start legislation was to provide workable criteria that enabled the application of relief, to support the policy objective of re-use of empty property.

Compared with

To ask the Scottish Government, further to the answer to question S5W-01495 by Derek Mackay on 3 August 2016, whether the insertion by paragraph 6 of the Non-Domestic Rating (Unoccupied Property) (Scotland) Amendment Regulations 2013 (SSI 2013 No. 37) at 4(e) and (f) of "and the person entitled to possession of the lands and heritages has submitted an application to the rating authority" means that submitting an application is a mandatory condition to establish that a property has been unoccupied and therefore entitled to empty property relief; what guidance has been issued to local authorities on the implementation of the conditions to be met to access the Fresh Start initiative, and whether fresh start relief is unavailable if no application for empty property relief has been made.

That does seem to me to be mandatory.

Sorry but just to confirm I have got it wrong as Councils seem to be taking the view that an application has to be made for Empty Property Relief -

Best regards

Christine

*

The Scottish Parliament: Making a positive difference to the lives of the people of Scotland
Pàrlamaid na h-Alba: A' toirt deagh bhuaidh air beatha sluagh na h-Alba

www.parliament.scot<<http://www.parliament.scot>> :
facebook.com/scottishparliament<<http://facebook.com/scottishparliament>> :
twitter.com/scotparl<<http://twitter.com/ScotParl>>

The information in this email may be confidential. If you think you have received this email in error please delete it and do not share its contents.

*

This email has been scanned by the Symantec Email Security.cloud service.
For more information please visit <http://www.symanteccloud.com>

This email has been received from an external party and

has been swept for the presence of computer viruses.

From: [REDACTED]
Sent: 15 March 2017 11:54:25
To: Public Engagement Unit, Cabinet Secretary for Finance and the
Constitution
Cc: [REDACTED]
Subject: FW: CAP on business rates for "hospitality" businesses.

For MACCS please.

Thanks

[REDACTED]
Assistant Private Secretary to Derek Mackay MSP, Cabinet Secretary for Finance and
the Constitution
The Scottish Government

[REDACTED] Regent Road | Edinburgh | EH1 3DG
[REDACTED]

From: Mackay D (Derek), MSP [mailto:Derek.Mackay.msp@parliament.scot]
Sent: 15 March 2017 11:23
To: Cabinet Secretary for Finance and the Constitution
Subject: FW: CAP on business rates for "hospitality" businesses.

From: Grahame C (Christine), MSP
Sent: 13 March 2017 14:41

[REDACTED] Mackay
D (Derek), MSP
<Derek.Mackay.msp@parliament.scot<mailto:Derek.Mackay.msp@parliament.scot>
>

[REDACTED]
[REDACTED]
[REDACTED]
Subject: CAP on business rates for "hospitality" businesses.

Dear Derek [REDACTED]

Is legislation required?
If so when will it be laid?
Will the definition of "hospitality " be broad enough to include for example my local
independent cinema in Gala ; garden centres and so on, all providing coffees, or bar
and other services used by locals and visitors?

YFS
Christine

*

The Scottish Parliament: Making a positive difference to the lives of the people of

Scotland
Pàrlamaid na h-Alba: A' toirt deagh bhuaidh air beatha sluagh na h-Alba

www.parliament.scot<<http://www.parliament.scot>> :
facebook.com/scottishparliament<<http://facebook.com/scottishparliament>> :
[twitter.com/scotparl](http://twitter.com/ScotParl)<<http://twitter.com/ScotParl>>

The information in this email may be confidential. If you think you have received this email in error please delete it and do not share its contents.

*

This email has been scanned by the Symantec Email Security.cloud service.
For more information please visit <http://www.symanteccloud.com>

This email has been received from an external party and
has been swept for the presence of computer viruses.

Cabinet Secretary for Finance and the Constitution
Derek Mackay MSP



Scottish Government
Riaghaltas na h-Alba
gov.scot

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

Ms Christine Grahame MSP
The Scottish Parliament
EDINBURGH
EH99 1SP

Our ref: 2016/0025857

26 August 2016

Dear Christine,

Thank you for your email of 5 August regarding Fresh Start relief, and for sharing the background correspondence. I am glad that the case in question has been resolved.

The relevant legislation for the rates relief referred to as 'Fresh Start' (The Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 1994, as amended) stipulates, as one of the eligibility criteria, that for a continuous period of 12 months immediately prior to being occupied the person or persons entitled to possession of the property during that period were in receipt of empty property relief (under section 24 of the Local Government (Scotland) Act 1966). No application is statutorily required for empty property relief, although in practice councils publish application forms to enable ratepayers to notify vacancies. An application is however required for Fresh Start relief, as per regulation 4(1)(f) of the 1994 regulations.

Our intention for the Fresh Start legislation was to provide workable criteria that enabled the application of relief, to support the policy objective of re-use of empty property. We will keep this under review as we consider our rating proposals for the next financial year. Thank you for bringing this matter to my attention.

Derek Mackay

From: [REDACTED]
Sent: 19 August 2016 13:45:59
To: Ministerial Correspondence Unit
Cc: Cabinet Secretary for Finance and the Constitution
Subject: FW: Letter for the CabSec from Christine Grahame MSP

Attachments: 2016-08-19 (2).pdf

For MACCS.

Thanks,

[REDACTED]
Assistant Private Secretary to Derek Mackay
Cabinet Secretary for Finance and Constitution
St Andrews House| Regent Road| Edinburgh| EH1 3DG| [REDACTED]
[REDACTED]

[SG logo]

From: [REDACTED]
Sent: 19 August 2016 11:34
To: Cabinet Secretary for Finance and the Constitution
Cc: Mackay D (Derek), MSP
Subject: Letter for the CabSec from Christine Grahame MSP

Please find attached a letter for the Cabinet Secretary from Christine regarding concerns expressed to her by a constituent about HMRC.

[REDACTED]
Personal Assistant to Christine Grahame MSP
Constituency Member for Midlothian South, Tweeddale and Lauderdale

[REDACTED] Scottish Parliament, Edinburgh, EH99 1SP
[REDACTED]

[cid:image003.gif@01D1368C.46687FF0] You can now register to vote online. Click here<<https://www.gov.uk/register-to-vote>> to make sure your vote matters

*

The Scottish Parliament: Making a positive difference to the lives of the people of Scotland
Pàrlamaid na h-Alba: A' toirt deagh bhuaidh air beatha sluagh na h-Alba

www.parliament.scot<<http://www.parliament.scot>> :
facebook.com/scottishparliament<<http://facebook.com/scottishparliament>> :
[twitter.com/scotparl](http://twitter.com/ScotParl)<<http://twitter.com/ScotParl>>

The information in this email may be confidential. If you think you have received this email in error please delete it and do not share its contents.

*

This email has been scanned by the Symantec Email Security.cloud service.
For more information please visit <http://www.symanteccloud.com>

This email has been received from an external party and
has been swept for the presence of computer viruses.



The Scottish Parliament
Pàrlamaid na h-Alba

Christine Grahame MSP

The Scottish Parliament
Edinburgh, EH99 1SP



19th August 2016

Derek Mackay MSP
Cabinet Secretary for Finance
St. Andrew's House
Regent Road
Edinburgh
EH1 3DG

Please reply to:

Christine Grahame MSP
Q2.01
Scottish Parliament
EH99 1SP

Sent by email and post

Dear Derek,

HMRC office closures in Scotland

I have been contacted by a constituent who works for HMRC and is concerned about the upcoming 17 office closures in Scotland. He asked me specifically to draw this to your attention particularly given that new tax raising powers are coming to the Scottish Government. I understand that when this decision was announced in November last year the First Minister was seeking talks with the UK Government to discuss this. Can you advise if there have been any further discussions regarding this? I have also written to my colleague the local MP Owen Thomson for his comments.

My constituent is understandably concerned that this will create mass job losses and could have a negative impact both on services to the Scottish taxpayer and the ability of HMRC to collect revenue.

I would be grateful for any further information you can offer on the Scottish Government's position on this issue and for any reassurances you can offer in terms of the future of HMRC's service and employees in Scotland.

Yours sincerely,

Christine Grahame MSP
Midlothian South, Tweeddale and Lauderdale

Cabinet Secretary for Finance and the Constitution
Derek Mackay MSP



Scottish Government
Riaghaltas na h-Alba
gov.scot

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

Christine Grahame MSP
Via email: Christine.Grahame.msp@parliament.scot

Our ref: 2017/0032408

19 September 2017

Dear Christine,

Thank you for your email of 4 September 2017 to Michael Matheson, Cabinet Secretary for Justice, on the subject of your constituent's question on survivor benefits payable from the Police Pension Scheme. I am replying as I have overall responsibility for public sector pension schemes in Scotland.

I am sorry to learn of the death of your constituent's husband. As she is aware, in line with other public service pension schemes, the terms of the Police Pension Regulations 1987 mean that a pension ceases to be payable where a widow or widower remarries or cohabits or a surviving civil partner enters into a new civil partnership or cohabits. The restriction does not apply to the 2006 police pension scheme or to the new scheme introduced on 1 April 2015.

Although the reformed schemes provide lifetime awards for surviving adult dependants, this change has not been applied retrospectively in respect of members of the pre-reform schemes across the public sector. The UK Government, which has overall responsibility for occupational pension schemes, has a longstanding policy that these types of changes should not have retrospective effect. The Scottish Government also accepts that the principle of no retrospection should in most circumstances apply in relation to the public service pension schemes for which it is responsible, because the costs arising from improved terms must be met by scheme members rather than by taxpayers.

Benefits to survivors of police officers who are killed, or die as a result of an injury sustained on duty are termed Special or Augmented awards, and are payable under the Police (Injury Benefits) (Scotland) Regulations 2007. In October 2015 Scottish Ministers exceptionally agreed to retrospective changes to special and augmented awards to reflect the fact that police officers and firefighters regularly face the real risk of losing their lives in keeping our communities safe. These awards are now payable for life, and in addition, entitlement to special and augmented awards that were previously withdrawn was reinstated.



I understand this is an emotive issue and the response may disappoint your constituent, however I hope it helps to clarify the position.

Yours
Derek Mackay
DEREK MACKAY

From: [REDACTED]
Sent: 05 August 2016 14:16:04
To: Ministerial Correspondence Unit
Subject: FW: Non Domestic Rates - 2 Douglas Bridge House, Galashiels
IHM

Hi

For MACCS
Thanks

[REDACTED]
Assistant Private Secretary to Derek Mackay MSP, Cabinet Secretary for Finance and
the Constitution
[REDACTED]
[REDACTED]

From: Mackay D (Derek), MSP [mailto:Derek.Mackay.msp@parliament.scot]
Sent: 05 August 2016 14:13
To: Cabinet Secretary for Finance and the Constitution
Subject: Fwd: Non Domestic Rates - 2 Douglas Bridge House, Galashiels

Sent from my iPhone

Begin forwarded message:
From: "Grahame C (Christine), MSP"
<Christine.Grahame.msp@parliament.scot<mailto:Christine.Grahame.msp@parliament.scot>>
Date: 5 August 2016 14:12:30 BST
To: "Mackay D (Derek), MSP"
<Derek.Mackay.msp@parliament.scot<mailto:Derek.Mackay.msp@parliament.scot>
>

[REDACTED]
[REDACTED] <>,
[REDACTED]
Subject: FW: Non Domestic Rates - 2 Douglas Bridge House, Galashiels

Dear Derek,

This is further to your answer to my recent PQ and I refer to my further PQ and undernoted e-mails regarding the issue. If the local authority or the new tenant cannot trace the previous tenant or owner then there is not discretion and Fresh Start cannot be utilised.

Would you consider amendment to the Regs to introduce discretion subject to certain conditions say?

YFS
Christine

To ask the Scottish Government, further to the answer to question S5W-01495 by

Derek Mackay on 3 August 2016, whether the insertion by paragraph 6 of the Non-Domestic Rating (Unoccupied Property) (Scotland) Amendment Regulations 2013 (SSI 2013 No. 37) at 4(e) and (f) of "and the person entitled to possession of the lands and heritages has submitted an application to the rating authority" means that submitting an application is a mandatory condition to establish that a property has been unoccupied and therefore entitled to empty property relief; what guidance has been issued to local authorities on the implementation of the conditions to be met to access the Fresh Start initiative, and whether fresh start relief is unavailable if no application for empty property relief has been made.

-----Original Message-----

From: [REDACTED]
Sent: Friday, August 05, 2016 10:30 AM
To: Grahame C (Christine), MSP
Subject: RE: Non Domestic Rates - 2 Douglas Bridge House, Galashiels

Thank you for raising this issue with the Minister. Scottish Borders Council would be interested in receiving any information/comments that you receive in relation to this.

Regards
[REDACTED]

-----Original Message-----

From: Grahame C (Christine), MSP
[mailto:Christine.Grahame.msp@parliament.scot]
Sent: 05 August 2016 10:13
[REDACTED]

Subject: RE: Non Domestic Rates - 2 Douglas Bridge House, Galashiels

***** This email was received from the GCSX *****

Excellent news that you will have this resolved though I shall raise the issue of the Regulations with the Minister.
In this case it has been resolved but I do feel Councils should have discretion when they are well aware that the property has been vacant for 12 months or more but Empty Property Relief has not been applied for.
Many thanks

-----Original Message-----

From: [REDACTED]
Sent: Friday, August 05, 2016 9:39 AM
To: Grahame C (Christine), MSP
Subject: Non Domestic Rates - 2 Douglas Bridge House, Galashiels

Christine,

I refer to previous emails in relation to the above and write to confirm that we have received confirmation from our legal team, that in their opinion, the award of empty property relief must be in place for 12 months prior in order to qualify for Fresh Start.

However following various attempts to contact the previous tenant of the property we have now been able to obtain the information required in order to allow an empty property relief to be awarded and I can confirm that a letter has been issued to Mr

Haegeland and Mr Dalby today to confirm that they are now entitled to Fresh Start from 29 March 2016 to 28 March 2017.

I hope that this clarifies the position for you but should you require further information please do not hesitate to contact me.

[Redacted]

Revenues Lead Officer
Customer Services
E:

[Redacted]

**

This email and any files transmitted with it are privileged, confidential and subject to copyright. Any unauthorised use or disclosure of any part of this email is prohibited. If you are not the intended recipient please inform the sender immediately; you should then delete the email and remove any copies from your system. The views or opinions expressed in this communication may not necessarily be those of Scottish Borders Council.

Please be advised that Scottish Borders Council's incoming and outgoing GSX email is subject to regular monitoring and any email may require to be disclosed by the Council under the provisions of the Freedom of Information (Scotland) Act 2002.

**

*

The Scottish Parliament: Making a positive difference to the lives of the people of Scotland
Pàrlamaid na h-Alba: A' toirt deagh bhuaidh air beatha sluagh na h-Alba

www.parliament.scot<<http://www.parliament.scot>><<http://www.parliament.scot>> :
facebook.com/scottishparliament<<http://facebook.com/scottishparliament>><<http://facebook.com/scottishparliament>> :
twitter.com/scotparl<<http://twitter.com/scotparl>><<http://twitter.com/ScotParl>>

The information in this email may be confidential. If you think you have received this email in error please delete it and do not share its contents.

*

This email has been scanned by the Symantec Email Security.cloud service.
For more information please visit <http://www.symanteccloud.com>

**

This email and any files transmitted with it are privileged, confidential and subject to copyright. Any unauthorised use or disclosure of any part of this email is prohibited. If you are not the intended recipient please inform the sender immediately; you should

then delete the email and remove any copies from your system.
The views or opinions expressed in this communication may not necessarily be those of Scottish Borders Council.

Please be advised that Scottish Borders Council's incoming and outgoing GSX email is subject to regular monitoring and any email may require to be disclosed by the Council under the provisions of the Freedom of Information (Scotland) Act 2002.

*''

*

The Scottish Parliament: Making a positive difference to the lives of the people of Scotland
Pàrlamaid na h-Alba: A' toirt deagh bhuaidh air beatha sluagh na h-Alba

www.parliament.scot<<http://www.parliament.scot>> :
facebook.com/scottishparliament<<http://facebook.com/scottishparliament>> :
twitter.com/scotparl<<http://twitter.com/ScotParl>>

The information in this email may be confidential. If you think you have received this email in error please delete it and do not share its contents.

*

This email has been scanned by the Symantec Email Security.cloud service.
For more information please visit <http://www.symanteccloud.com>

This email has been received from an external party and
has been swept for the presence of computer viruses.

Cabinet Secretary for Finance and the Constitution
Derek Mackay MSP



Scottish Government
Riaghaltas na h-Alba
gov.scot

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

Ms Christine Grahame MSP
The Scottish Parliament
EDINBURGH
EH99 1SP

Our ref: 2017/0010189
18 May 2017

Dear Christine,

Thank you for your email of 13 March in relation to non-domestic rates legislation. I apologise for the delay in replying.

You specifically queried whether legislation had been laid in respect of the rates cap and asked about certain property types being within scope. The Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017 were laid on 16 March and came into force on 1 April; it is accessible at:

www.legislation.gov.uk/ssi/2017/85/contents/made

Broadly, the legislation specifies purposes including use as a hotel or certain other accommodation, or as a restaurant or café, and the property can be eligible for the relief if it is used wholly or mainly for these purposes. That means that certain properties that are otherwise used, but for example have a café on the premises, will not be eligible. To quote your examples, cinemas and garden centres are generally not eligible.

The rates cap has been carefully targeted where it is most needed, supplementing the competitive rates package originally set out in the Draft Budget, and bringing the total cost of rates relief funded by the Scottish Government this year to around £660 million. The measure was based on comprehensive analysis of the revaluation data, engagement with business and practitioners, and judgment around the cost of the relief.

I hope this information is helpful in response to your questions.

Derek Mackay

DEREK MACKAY

Cabinet Secretary for Finance and the Constitution
Derek Mackay MSP



Scottish Government
Riaghaltas na h-Alba
gov.scot

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

Ms Christine Grahame MSP
The Scottish Parliament
EDINBURGH
EH99 1SP

Our ref: 2016/0028815

26 September 2016

Dear Christine,

Thank you for your email of 31 August, and our subsequent discussion of 15 September, regarding empty property rates relief and the Fresh Start scheme.

As we discussed, an application for empty property relief is not statutorily required from the ratepayer – although councils generally facilitate such applications as an administrative aid – whereas an application for Fresh Start relief is statutorily required from the ratepayer.

We also discussed the statutory criterion for Fresh Start eligibility, whereby a property must have been in receipt of empty property relief for at least a year immediately prior to the occupation in question. I recognise that in practice a property might not be eligible for Fresh Start relief if it has been empty for the requisite period but not, for whatever reason, received empty property relief over that period.

Therefore, given that I am keen for Fresh Start relief to be widely applicable, I was happy to agree to review this legislative detail in light of experience, and will give it due consideration as I look to finalise rating arrangements for 2017. Thank you again for bringing this matter to my attention.

Derek Mackay
DEREK MACKAY

From: [REDACTED]
Sent: 04 September 2017 14:55:57
To: Public Engagement Unit
Subject: Christine Grahame MSP :Police widows/widowers pension on remarriage

MR PLEASE

I would be grateful if you would put this on MACCS for a ministerial reply.

Many thanks,
[REDACTED]

[REDACTED] Assistant Private Secretary
Private Office of Michael Matheson MSP, Cabinet Secretary for Justice
St. Andrews House | Regent Road | Edinburgh EH1 3DG | [REDACTED]

All e-mails and attachments sent by a Ministerial Private Office to another official on behalf of a Minister relating to a decision, request or comment made by a Minister, or a note of a Ministerial meeting, must be filed appropriately by the recipient. Private Offices do not keep official records of such e-mails or attachments.

From: [REDACTED]
Sent: 04 September 2017 14:50
To: Cabinet Secretary for Justice
Subject: Christine Grahame MSP :Police widows/widowers pension on remarriage

From: Grahame C (Christine), MSP
Sent: 04 September 2017 14:48
To: Matheson M (Michael), MSP
<Michael.Matheson.msp@parliament.scot<mailto:Michael.Matheson.msp@parliament.scot>>
Cc: [REDACTED]

Subject: :Police widows/widowers pension on remarriage

Dear Michael

While a constituent welcomes the changes which will permit a widow's/widower's police pension to continue to be paid (if death on duty) if surviving spouse remarries she wonders if this is to be extended to all circumstances for the surviving spouse. Her ex-policeman husband died suddenly aged 53.

I advised her I thought not as if this was to be applied it would have to be applied across all public sector pensions and at enormous cost.
Am I right?

Best regards

Christine

Christine Grahame MSP
Constituency Member for Midlothian South, Tweeddale and Lauderdale

████████████████████ Scottish Parliament, Edinburgh, EH99 1SP
████████████████████

████████████████████ Galashiels, TD1 1SE
████████████████████

[Image result for facebook logo]<<https://www.facebook.com/ChristineGrahameMSP/>>
[cid:image003.gif@01D1368C.46687FF0] You can now register to vote online.
Click here<<https://www.gov.uk/register-to-vote>> to make sure your vote matters

*

The Scottish Parliament: Making a positive difference to the lives of the people of
Scotland
Pàrlamaid na h-Alba: A' toirt deagh bhuaidh air beatha sluagh na h-Alba

www.parliament.scot<<http://www.parliament.scot>> :
facebook.com/scottishparliament<<http://facebook.com/scottishparliament>> :
[twitter.com/scotparl](http://twitter.com/ScotParl)<<http://twitter.com/ScotParl>>

The information in this email may be confidential. If you think you have received this
email in error please delete it and do not share its contents.

*

This email has been scanned by the Symantec Email Security.cloud service.
For more information please visit <http://www.symanteccloud.com>

This email has been received from an external party and
has been swept for the presence of computer viruses.

Cabinet Secretary for Finance and the Constitution
Derek Mackay MSP



Scottish Government
Riaghaltas na h-Alba
gov.scot

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

Christine Grahame MSP
Via email: Christine.Grahame.msp@parliament.scot

Our ref: 2017/0032408
19 September 2017

Dear Christine,

Thank you for your email of 4 September 2017 to Michael Matheson, Cabinet Secretary for Justice, on the subject of your constituent's question on survivor benefits payable from the Police Pension Scheme. I am replying as I have overall responsibility for public sector pension schemes in Scotland.

I am sorry to learn of the death of your constituent's husband. As she is aware, in line with other public service pension schemes, the terms of the Police Pension Regulations 1987 mean that a pension ceases to be payable where a widow or widower remarries or cohabits or a surviving civil partner enters into a new civil partnership or cohabits. The restriction does not apply to the 2006 police pension scheme or to the new scheme introduced on 1 April 2015.

Although the reformed schemes provide lifetime awards for surviving adult dependants, this change has not been applied retrospectively in respect of members of the pre-reform schemes across the public sector. The UK Government, which has overall responsibility for occupational pension schemes, has a longstanding policy that these types of changes should not have retrospective effect. The Scottish Government also accepts that the principle of no retrospection should in most circumstances apply in relation to the public service pension schemes for which it is responsible, because the costs arising from improved terms must be met by scheme members rather than by taxpayers.

Benefits to survivors of police officers who are killed, or die as a result of an injury sustained on duty are termed Special or Augmented awards, and are payable under the Police (Injury Benefits) (Scotland) Regulations 2007. In October 2015 Scottish Ministers exceptionally agreed to retrospective changes to special and augmented awards to reflect the fact that police officers and firefighters regularly face the real risk of losing their lives in keeping our communities safe. These awards are now payable for life, and in addition, entitlement to special and augmented awards that were previously withdrawn was reinstated.



I understand this is an emotive issue and the response may disappoint your constituent, however I hope it helps to clarify the position.

Yours
Derek Mackay
DEREK MACKAY

From: [REDACTED]
Sent: 04 September 2017 14:55:57
To: Public Engagement Unit
Subject: Christine Grahame MSP :Police widows/widowers pension on remarriage

MR PLEASE

I would be grateful if you would put this on MACCS for a ministerial reply.

Many thanks,
[REDACTED]

[REDACTED] | Assistant Private Secretary
Private Office of Michael Matheson MSP, Cabinet Secretary for Justice
St. Andrews House | Regent Road | Edinburgh EH1 3DG | [REDACTED]

All e-mails and attachments sent by a Ministerial Private Office to another official on behalf of a Minister relating to a decision, request or comment made by a Minister, or a note of a Ministerial meeting, must be filed appropriately by the recipient. Private Offices do not keep official records of such e-mails or attachments.

From: [REDACTED]
Sent: 04 September 2017 14:50
To: Cabinet Secretary for Justice
Subject: Christine Grahame MSP :Police widows/widowers pension on remarriage

From: Grahame C (Christine), MSP
Sent: 04 September 2017 14:48
To: Matheson M (Michael), MSP
<Michael.Matheson.msp@parliament.scot<mailto:Michael.Matheson.msp@parliament.scot>>
Cc: [REDACTED]

<[REDACTED]>
Subject: :Police widows/widowers pension on remarriage

Dear Michael

While a constituent welcomes the changes which will permit a widow's/widower's police pension to continue to be paid (if death on duty) if surviving spouse remarries she wonders if this is to be extended to all circumstances for the surviving spouse. Her ex-policeman husband died suddenly aged 53.

I advised her I thought not as if this was to be applied it would have to be applied across all public sector pensions and at enormous cost.

Am I right?

Best regards

Christine

Christine Grahame MSP
Constituency Member for Midlothian South, Tweeddale and Lauderdale

[REDACTED] Scottish Parliament, Edinburgh, EH99 1SP
[REDACTED]

[REDACTED] Galashiels, TD1 1SE
[REDACTED]

[Image result for facebook logo]<<https://www.facebook.com/ChristineGrahameMSP/>>
[cid:image003.gif@01D1368C.46687FF0] You can now register to vote online.
Click here<<https://www.gov.uk/register-to-vote>> to make sure your vote matters

*

The Scottish Parliament: Making a positive difference to the lives of the people of Scotland
Pàrlamaid na h-Alba: A' toirt deagh bhuaidh air beatha sluagh na h-Alba

www.parliament.scot<<http://www.parliament.scot>> :
facebook.com/scottishparliament<<http://facebook.com/scottishparliament>> :
[twitter.com/scotparl](http://twitter.com/ScotParl)<<http://twitter.com/ScotParl>>

The information in this email may be confidential. If you think you have received this email in error please delete it and do not share its contents.

*

This email has been scanned by the Symantec Email Security.cloud service.
For more information please visit <http://www.symanteccloud.com>

This email has been received from an external party and
has been swept for the presence of computer viruses.

Cabinet Secretary for Finance and the Constitution
Derek Mackay MSP



Scottish Government
Riaghaltas na h-Alba
gov.scot

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

Ms Christine Grahame MSP
The Scottish Parliament
EDINBURGH
EH99 1SP

Our ref: 2016/0027806

7 September 2016

A handwritten signature in black ink, appearing to read "Derek Mackay", followed by a comma.

Thank you for your letter of 19 August, on behalf of a constituent with concerns about HM Revenue and Customs proposals to centralise tax offices across the country.

I am very aware of HMRC's announcement regarding the next stage of their *Building our Future* transformation programme. I appreciate that the 10 year programme will see the creation of two regional centres in Glasgow and Edinburgh and the gradual closure of many smaller HMRC offices across Scotland (and the rest of the UK).

HMRC is of course a Whitehall Department and as such this is a reserved matter, and operational decisions relating to the manner in which HMRC manages its resources, to meet its responsibilities, are for HMRC to make.

I fully understand that this must be a worrying time for the approximately 8000 HMRC employees based in Scotland. Indeed the First Minister has publicly stated her concerns that these announced office closures appear to put significant numbers of jobs in Scotland at risk. When HMRC announced the next stage of their *Building our Future* transformation programme on 12 November 2015, the First Minister personally spoke to the second Permanent Secretary at HMRC to relay her grave concerns over job losses. Keith Brown, Cabinet Secretary for Economy, Jobs and Fair Work, wrote to David Gauke MP, Financial Secretary to HM Treasury (5 July 2016) to relay the Scottish Government's concerns over the HMRC office closures and request a meeting to discuss the plans in detail and to establish what can be done to mitigate the programme's impact on Scotland.

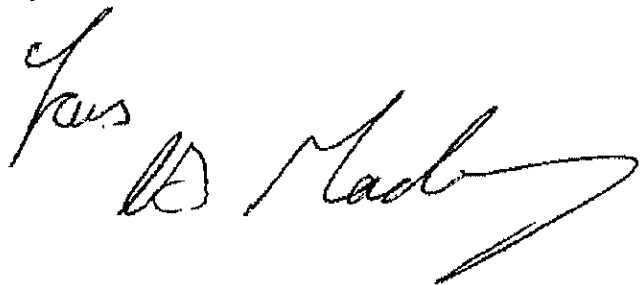
We are fully committed to working with all interested parties at local, national and UK level, including the trades unions, to mitigate the impact of HMRC office closures and job losses in Scotland.

Scottish Government officials are liaising with HMRC colleagues on the implications of the programme. The Civil Service Local Co-ordinator for Whitehall Departments in Scotland is based in the Scottish Government and he will work closely with colleagues across UK Departments and the public sector across Scotland to ensure any displaced staff are considered for positions in other departments and administrations.

Any HMRC staff declared surplus who are successful in gaining a post with Scottish Government will be supported to ensure a smooth transition and to maintain continuity of employment.

We will continue to monitor the situation closely to help ensure the best possible outcome both in terms of the potential economic impact for the areas concerned and the job implications for HMRC staff.

I hope this letter is helpful when replying to your constituent.

A handwritten signature in black ink, appearing to read 'Derek Mackay', with a large, sweeping flourish at the end.

DEREK MACKAY