

## DOCUMENT 1

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Sent:** 12 February 2025 14:03

**To:** Minister for Drugs and Alcohol Policy 2024 <MinisterforDAP2024@gov.scot>

**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** NDR - Public Health Supplement - Note of meeting 30 July 2024

PS/Minister for Drugs and Alcohol Policy

We met with the Minister last July to discuss a Public Health Supplement.

For completeness, I attach a note of that meeting as I am now aware a minute of the meeting was not provided at the time.

**ERDM reference :** [NDR - Note of Public Health Supplement meeting with Minister Drugs and Alcohol Policy - 30 July 24 details - Objective](#)

Regards

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)]

Non-Domestic Rates Team

Local Government & Analytical Services Division

Scottish Government

Tel: [redacted – section 38(1)(b)]

[redacted – out of scope]

## ATTACHMENT TO DOCUMENT 1

### Note of Meeting: Public Health Supplement

30 July 2024

#### Attendees:

Christina McKelvie, Minister for Drugs and Alcohol Policy (CM)  
[redacted – section 38(1)(b)], Special Adviser ([redacted])  
[redacted – section 38(1)(b)], Scottish Government ([redacted])  
[redacted – section 38(1)(b)], Scottish Government ([redacted])  
[redacted – section 38(1)(b)], Scottish Government ([redacted])  
[redacted – section 38(1)(b)], Scottish Government ([redacted])  
[redacted – section 38(1)(b)], Scottish Government ([redacted])

CM explained that she was familiar with the retail sector position on the reintroduction of a public health supplement (PHS). She was also aware that public health stakeholders were suggesting how any money raised could be used and noted the need to balance these views.

[redacted – section 38(1)(b)] referred to the New Deal for Business and that introducing a PHS would risk further undermining business confidence in the New Deal for Business. [redacted – section 38(1)(b)] noted the potential cumulative impact with other regulatory measures which impact on the sector.

[redacted – section 38(1)(b)] enquired if the reintroduction of PHS had been tested with FM, and noted that the forthcoming Programme for Government was to be short and focused.

[redacted – section 38(1)(b)] stated there was a package of interventions all impacting on business stakeholders. He also queried whether it would be a public health levy if there was not clear connection to public health objectives.

CN suggested that it would be helpful to get the views of FM, Cabinet Secretary for Finance, and DFM, and that a note should be drafted for this purpose.

## DOCUMENT 2

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Sent:** 06 February 2025 15:08

**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>;  
[redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>;  
[redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** RE: Briefing contribution - Mr Arthur attending the Federation of Independent Retailers Burns Night celebration

Thanks for confirming [redacted – section 38(1)(b)], appreciate the quick response.

Kind regards

**[redacted – section 38(1)(b)] | Retail Policy**

Business Strategy Division

Directorate for Business and Better Regulation

DG Economy | Scottish Government

5 Atlantic Quay | 150 Broomielaw | Glasgow | G2 8LU

[redacted – section 38(1)(b)]



**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Sent:** 06 February 2025 15:04

**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>;  
[redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>;  
[redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** RE: Briefing contribution - Mr Arthur attending the Federation of Independent Retailers Burns Night celebration

Hi [redacted – section 38(1)(b)]

Thanks for checking. Both sets of lines are still current and up to date.

Thanks

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)]

Non-Domestic Rates Team

Local Government & Analytical Services Division

Scottish Government

Tel: [redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Sent:** 06 February 2025 11:23

**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** RE: Briefing contribution - Mr Arthur attending the Federation of Independent Retailers Burns Night celebration

Hi again,

I'd also be grateful if you could confirm the below lines on the Public Health Supplement also.

## **PUBLIC HEALTH SUPPLEMENT**

### **Lines to take**

- **We have no plans to introduce a Public Health Supplement at this time**, following exploratory discussions with stakeholders and taking into consideration cumulative burdens, including UK Government increases in employer national insurance contributions.
- The Scottish Budget 2024-25 signalled an intention to explore the reintroduction of a non-domestic rates Public Health Supplement for large retailers in advance of the next Budget.

Kind regards

**[redacted – section 38(1)(b)] | Retail Policy**

Business Strategy Division

Directorate for Business and Better Regulation

DG Economy | Scottish Government

5 Atlantic Quay | 150 Broomielaw | Glasgow | G2 8LU

My working pattern is Monday - Thursday



Scottish Government  
Riaghaltas na h-Alba  
gov.scot

**From:** [redacted – section 38(1)(b)]

**Sent:** 06 February 2025 11:22

**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** Briefing contribution - Mr Arthur attending the Federation of Independent Retailers Burns Night celebration

Hi [redacted – section 38(1)(b)],

Hope you are all well.

Mr Arthur is attending the Federation of Independent Retailers Burns Night celebration on 18<sup>th</sup> February and I want to include the latest lines on NDR in case this comes up in discussion on the night. You have previously provided the below lines but just looking to check that these are still current or if they require an update?

### **NON DOMESTIC- RATES RELIEF**

#### **Lines to take**

- The Scottish Budget maintains a competitive rates regime.
- We are freezing the Basic Property Rate at 49.8p (for properties with a rateable value up to and including £51,000) in 2025-26, delivering the lowest such rate in the UK for the seventh year in a row. This is expected to save ratepayers £9 million next year compared to an inflationary increase (which would have seen the rate at 50.6p).
- We are maintaining the Small Business Bonus Scheme at the rates and thresholds introduced in 2023-24. This scheme remains the most generous scheme of its kind in the UK.
- Together with the Small Business Bonus Scheme, the freeze to the Basic Property Rate will protect over 200,000 small properties in 2025-26.
- The Intermediate Property Rate will be 55.4p, and the Higher Property Rate 56.8p for 2025-26. These are inflationary increases (1.7%) reflecting the challenging financial situation we face. This still ensures that over 95% of non-domestic properties continue to be liable for a lower property tax, higher than anywhere else in the UK [*note: this corresponds to those properties liable for either the Basic or the Intermediate Property Rate, those with a rateable value up to and including £100,000*].

The briefing is due to PO by COP Tuesday 11<sup>th</sup> Feb so I'd be grateful if you could confirm as soon as possible. Apologies for the tight deadline!

Kind regards

**[redacted – section 38(1)(b)]** | Retail Policy

Business Strategy Division  
Directorate for Business and Better Regulation  
DG Economy | Scottish Government  
5 Atlantic Quay | 150 Broomielaw | Glasgow | G2 8LU

[redacted – section 38(1)(b)]

## DOCUMENT 3

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@alcohol-focus-scotland.org.uk>

**Sent:** 27 January 2025 15:41

**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** Public Health Supplement

Hi [redacted – section 38(1)(b)]

I hope you are well.

We are continuing to look at options for a revised Public Health Supplement (PHS), although we understand this won't be part of the current Budget. The Social Market Foundation (SMF) is undertaking a bit of work on this for us, which will include learning from the first PHS which was implemented in 2012.

I know that that the PHS was very much led by Finance and/or Local Government Finance colleagues. Would you be able to let me know who worked on it at the time?

I suspect that one or two people may have retired since, but any contacts you are able to provide would be very much appreciated.

Kind regards,

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)], Alcohol Focus Scotland

[redacted – section 38(1)(b)] | [redacted – section 38(1)(b)]@alcohol-focus-scotland.org.uk | [www.alcohol-focus-scotland.org.uk](http://www.alcohol-focus-scotland.org.uk) |@AlcoholFocus



**50 Scots die because of alcohol every week. [Read our manifesto recommendations](#) to put prevention at the heart of Scotland's recovery.**

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## DOCUMENT 4

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Sent:** 15 January 2025 14:05

**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** RE: Briefing for Meeting Cab Sec Health and Social Care and Sainsbury's [REDACTED - SECTION 38(1)(B)] - rescheduled to 22 JANUARY

Many thanks to everyone for your contributions to update the briefing pack.

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)]  
Non-Domestic Rates Team  
Local Government & Analytical Services Division  
Scottish Government

Tel: [redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Sent:** 14 January 2025 18:48

**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>;

[redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** RE: Briefing for Meeting Cab Sec Health and Social Care and Sainsbury's [REDACTED - SECTION 38(1)(B)] - rescheduled to 22 JANUARY

Hi [redacted – section 38(1)(b)],

Just to confirm I've amended the promotions background section as per [redacted – section 38(1)(b)] email.

Thanks,

[redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Sent:** 14 January 2025 17:44

**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** RE: Briefing for Meeting Cab Sec Health and Social Care and Sainsbury's [REDACTED - SECTION 38(1)(B)] - rescheduled to 22 JANUARY

Thanks [redacted – section 38(1)(b)] – as per teams exchange just confirming that I've added in some additional content here:

- Added to the speaking note – given the background to the meeting was the PHeS as [redacted – section 38(1)(b)] has flagged, the engagement might benefit from a bit of time spent on the wider aims around food/obesity which Sainsbury's support to use the time effectively – I have covered that and some lines for Mr Gray
- I've updated key messages with that as well
- [redacted – out of scope]



- [redacted – out of scope]

Thanks,

**[redacted – section 38(1)(b)]** | Population Health Strategy and Improvement Division | Directorate for Population Health | DG: Health & Social Care | Scottish Government |

m: [redacted – section 38(1)(b)] | email: [redacted – section 38(1)(b)]@gov.scot

Pronouns: [redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Sent:** 09 January 2025 12:55

**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** RE: Briefing for Meeting Cab Sec Health and Social Care and Sainsbury's [REDACTED - SECTION 38(1)(B)] - rescheduled to 22 JANUARY

Hi everyone

You will recall that I was in touch last month regarding the Cabinet Secretary for Health and Social Care's meeting with the [redacted – section 38(1)(b)] Sainsbury's. The rescheduled meeting has now been confirmed for Wednesday 22 January at 3.15pm (by Teams).

Below is a link to a clean copy of the briefing – updated to reflect the new date. Hopefully this won't require much further update but I would appreciate if you could review for your interests and amend as necessary. If any updates could be made by close on 14 January that would be helpful, but let me know if that is an issue.

Please also let me know if you will attend in support and I will forward the diary invite.

NDR - Briefing - Sainsburys - Meeting with Mr Gray - 22 January 2025 - DRAFT details - Objective

Many thanks

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)]  
Non-Domestic Rates Team  
Local Government & Analytical Services Division  
Scottish Government

Tel: [redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)]

**Sent:** 09 December 2024 08:59

**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>;  
[redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted –  
section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section  
38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)]  
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38(1)(b)]@gov.scot>

**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>;  
[redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted –  
section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** RE: Briefing for Meeting Cab Sec Health and Social Care and Sainsbury's  
[REDACTED - SECTION 38(1)(B)] - 12 December - contribution request

Hi all

Thanks for your updates to the briefing document to date.

The Cabinet Secretary has had to reschedule the meeting so it won't now be taking place on Thursday. They have currently offered Sainsbury's the alternative of **8 January** at 4.15-4.45pm – and I will let you know when that or another date is confirmed.

If there are any further updates still to be made to the briefing pack, could I suggest these still be added over the course of the next couple of weeks, which would enable the pack to be ready for the new year should the meeting go ahead on the 8<sup>th</sup> January.

Thanks

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)]  
Non-Domestic Rates Team  
Local Government & Analytical Services Division  
Scottish Government

Tel: [redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)]

**Sent:** 06 December 2024 09:07

**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** RE: Briefing for Meeting Cab Sec Health and Social Care and Sainsbury's [REDACTED - SECTION 38(1)(B)] - 12 December - contribution request

Thanks [redacted – section 38(1)(b)]. I shall forward the calendar invite for the meeting.

We have an unfortunate clash with another meeting but I'm seeing what I can do to be able to do both; and have reached out to retail too.

I'll keep you posted.

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)]

Non-Domestic Rates Team

Local Government & Analytical Services Division

Scottish Government

Tel: [redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Sent:** 05 December 2024 16:33

**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>;

[redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** RE: Briefing for Meeting Cab Sec Health and Social Care and Sainsbury's [REDACTED - SECTION 38(1)(B)] - 12 December - contribution request

Hi [redacted – section 38(1)(b)]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

Thanks

[redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Sent:** 05 December 2024 12:07

**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** Briefing for Meeting Cab Sec Health and Social Care and Sainsbury's [REDACTED - SECTION 38(1)(B)] - 12 December - contribution request

All

The Cabinet Secretary for Health and Social Care is meeting with the [redacted – section 38(1)(b)] Sainsbury's on Thursday 12 December (virtual meeting). This follows correspondence earlier in the year(202400401153) when they requested a meeting to discuss the Public Health Supplement.

Given the Budget announcement that we have no plans to introduce a PHS at this time, I anticipate the meeting would now focus on wider public health matters. [redacted – out of scope]

I have started a briefing pack for the meeting based on previous meeting, and would appreciate if you could provide updated lines and background relevant to your respective area (public health / retail) and any other relevant additions. Please could you also confirm if you can provide official support for the meeting given the likely change in focus. NDR - Briefing - Sainsburys - Meeting with Mr Gray - 12 December 2024 - DRAFT details - Objective

Contributions by midday on Monday 9<sup>th</sup> December would be very much appreciated.

Many thanks

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)]

Non-Domestic Rates Team  
Local Government & Analytical Services Division  
Scottish Government

Tel: [redacted – section 38(1)(b)]



[redacted – section 38(1)(b)] (Pronouns – [redacted – section 38(1)(b)])

[redacted – section 38(1)(b)] Tobacco, Gambling, Diet & Healthy Weight Unit | Directorate for Population Health | M: [redacted – section 38(1)(b)]

**Please note that I am usually working from home.**



**From:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Sent:** 09 January 2025 14:35

**To:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Cc:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Subject:** RE: Briefing for Meeting Cab Sec Health and Social Care and Sainsbury's [REDACTED - SECTION 38(1)(B)] - rescheduled to 22 JANUARY

Thanks [redacted – section 38(1)(b)]. [redacted – out of scope]

**From:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Sent:** 09 January 2025 12:55

**To:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Cc:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Subject:** RE: Briefing for Meeting Cab Sec Health and Social Care and Sainsbury's [REDACTED - SECTION 38(1)(B)] - rescheduled to 22 JANUARY

Hi everyone

You will recall that I was in touch last month regarding the Cabinet Secretary for Health and Social Care's meeting with the [redacted – section 38(1)(b)] Sainsbury's. The rescheduled meeting has now been confirmed for Wednesday 22 January at 3.15pm (by Teams).

Below is a link to a clean copy of the briefing – updated to reflect the new date. Hopefully this won't require much further update but I would appreciate if you could review for your interests and amend as necessary. If any updates could be made by close on 14 January that would be helpful, but let me know if that is an issue.

Please also let me know if you will attend in support and I will forward the diary invite.

[NDR - Briefing - Sainsburys - Meeting with Mr Gray - 22 January 2025 - DRAFT details - Objective](#)

Many thanks

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)]

Non-Domestic Rates Team

Local Government & Analytical Services Division

Scottish Government

Tel: [redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)]

**Sent:** 09 December 2024 08:59

**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** RE: Briefing for Meeting Cab Sec Health and Social Care and Sainsbury's [REDACTED - SECTION 38(1)(B)] - 12 December - contribution request



Hi all

Thanks for your updates to the briefing document to date.

The Cabinet Secretary has had to reschedule the meeting so it won't now be taking place on Thursday. They have currently offered Sainbury's the alternative of **8 January** at 4.15-4.45pm – and I will let you know when that or another date is confirmed.

If there are any further updates still to be made to the briefing pack, could I suggest these still be added over the course of the next couple of weeks, which would enable the pack to be ready for the new year should the meeting go ahead on the 8<sup>th</sup> January.

Thanks

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)]  
Non-Domestic Rates Team  
Local Government & Analytical Services Division  
Scottish Government

Tel: [redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)]

**Sent:** 06 December 2024 09:07

**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** RE: Briefing for Meeting Cab Sec Health and Social Care and Sainsbury's [REDACTED - SECTION 38(1)(B)] - 12 December - contribution request

Thanks [redacted – section 38(1)(b)]. I shall forward the calendar invite for the meeting.

We have an unfortunate clash with another meeting but I'm seeing what I can do to be able to do both; and have reached out to retail too.

I'll keep you posted.

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)]  
Non-Domestic Rates Team  
Local Government & Analytical Services Division  
Scottish Government

Tel: [redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Sent:** 05 December 2024 16:33

**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** RE: Briefing for Meeting Cab Sec Health and Social Care and Sainsbury's [REDACTED - SECTION 38(1)(B)] - 12 December - contribution request

Hi [redacted – section 38(1)(b)]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

Thanks

[redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Sent:** 05 December 2024 12:07

**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted –

section 38(1)(b)] <[\[redacted - section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted - section 38(1)(b)]@gov.scot)>

**Subject:** Briefing for Meeting Cab Sec Health and Social Care and Sainsbury's [REDACTED - SECTION 38(1)(B)] - 12 December - contribution request

All

The Cabinet Secretary for Health and Social Care is meeting with the [redacted - section 38(1)(b)] Sainsbury's on Thursday 12 December (virtual meeting). This follows correspondence earlier in the year(202400401153) when they requested a meeting to discuss the Public Health Supplement.

Given the Budget announcement that we have no plans to introduce a PHS at this time, I anticipate the meeting would now focus on wider public health matters. [redacted - out of scope]

I have started a briefing pack for the meeting based on previous meeting, and would appreciate if you could provide updated lines and background relevant to your respective area (public health / retail) and any other relevant additions. Please could you also confirm if you can provide official support for the meeting given the likely change in focus. [NDR - Briefing - Sainsburys - Meeting with Mr Gray - 12 December 2024 - DRAFT details - Objective](#)

Contributions by midday on Monday 9<sup>th</sup> December would be very much appreciated.

Many thanks

[redacted - section 38(1)(b)]

[redacted - section 38(1)(b)]

Non-Domestic Rates Team  
Local Government & Analytical Services Division  
Scottish Government

Tel: [redacted - section 38(1)(b)]

## DOCUMENT 6

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>  
**Sent:** 14 January 2025 14:26  
**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>  
**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>;  
[redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>  
**Subject:** RE: NDR lines for NDBG briefing pack

Hi [redacted – section 38(1)(b)]

I've attached a copy of our FMQ lines, as that will provide an update on the lines which you have below.

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)]  
Non-Domestic Rates Team  
Local Government & Analytical Services Division  
Scottish Government

Tel: [redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>  
**Sent:** 14 January 2025 10:21  
**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>;  
[redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>  
**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>  
**Subject:** NDR lines for NDBG briefing pack

Morning [redacted – section 38(1)(b)] and [redacted – section 38(1)(b)],

I'm reviewing the briefing pack for the next Quarterly NDBG Meeting which is taking place on Thursday next week. I have previously been provided with lines on Non-Domestic Rates but I'm wondering if they've been updated since I received them last year. I've copied below what we currently have but it might be easier for you to provide your current Core Brief/FMQ and I'll simply replace this text.

Also, if you have any key lines or key issues which might be raised by the group, I'd be grateful if you could provide those too.

Would it be possible to provide this by **cop tomorrow**?

Many thanks for your help

[redacted – section 38(1)(b)]

**NON-DOMESTIC RATES**

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

### **PUBLIC HEALTH SUPPLEMENT**

- We have no plans to introduce a Public Health Supplement at this time.
- The Scottish Budget 2024-25 signalled an intention to explore the reintroduction of a non-domestic rates Public Health Supplement for large retailers in advance of the next Budget.
- Following exploratory discussions with stakeholders and taking into consideration cumulative burdens, including UK Government increases in employer national insurance contributions, we have no plans to introduce this at this time.

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

**[redacted – section 38(1)(b)] | [redacted – section 38(1)(b)]**

Strategic Relationships Division

Directorate for Business and Better Regulation

DG Economy | Scottish Government

5 Atlantic Quay | 150 Broomielaw | Glasgow | G2 8LU

[redacted – section 38(1)(b)]



Scottish Government  
Riaghaltas na h-Alba  
gov.scot

## ATTACHMENT TO DOCUMENT 6

[redacted – out of scope]

### TOP LINES

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

### PUBLIC HEALTH SUPPLEMENT

- The Scottish Budget 2024-25 signalled an intention to explore the reintroduction of a non-domestic rates Public Health Supplement for large retailers in advance of the next Budget.
- Following exploratory discussions with stakeholders and taking into consideration cumulative burdens, including UK Government increases in employer national insurance contributions, **we have no plans to introduce a Public Health Supplement at this time.**

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

**ANNEX** - [redacted – out of scope]

## DOCUMENT 7

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>  
**Sent:** 09 January 2025 09:40  
**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>  
**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>  
**Subject:** RE: Update Lines: PUBLIC HEALTH SUPPLEMENT

Thanks [redacted – section 38(1)(b)].

[redacted – section 38(1)(b)]

### **[redacted – section 38(1)(b)]**

[redacted – section 38(1)(b)] Diet & Healthy Weight Team | Population Health Strategy & Improvement Division | Population Health Directorate | Scottish Government

[redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>  
**Sent:** 09 January 2025 09:38  
**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>  
**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>  
**Subject:** RE: Update Lines: PUBLIC HEALTH SUPPLEMENT

[redacted – section 38(1)(b)], sorry!\*

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)]  
Non-Domestic Rates Policy  
Local Government & Analytical Services Division  
3-G (N)  
Victoria Quay  
Leith  
EH6 6QQ

Tel. [redacted – section 38(1)(b)]  
Mobile. [redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>  
**Sent:** 09 January 2025 09:37  
**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>  
**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>  
**Subject:** RE: Update Lines: PUBLIC HEALTH SUPPLEMENT

Hi [redacted – section 38(1)(b)],  
Updated lines:

**PUBLIC HEALTH SUPPLEMENT**

- The Scottish Budget 2024-25 signalled an intention to explore the reintroduction of a non-domestic rates Public Health Supplement for large retailers in advance of the next Budget.
- Following exploratory discussions with stakeholders and taking into consideration cumulative burdens, including UK Government increases in employer national insurance contributions, **we have no plans to introduce a Public Health Supplement at this time.**

Regards,

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)]  
Non-Domestic Rates Policy  
Local Government & Analytical Services Division  
3-G (N)  
Victoria Quay  
Leith  
EH6 6QQ

Tel. [redacted – section 38(1)(b)]  
Mobile. [redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>  
**Sent:** 09 January 2025 09:24  
**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>  
**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>  
**Subject:** Update Lines: PUBLIC HEALTH SUPPLEMENT

Morning [redacted – section 38(1)(b)],

Are you able to review the below lines for us and update accordingly?

## **PUBLIC HEALTH SUPPLEMENT**

- The Scottish Budget 2024-25 signalled an intention to explore the reintroduction of a non-domestic rates Public Health Supplement for large retailers in advance of the next Budget.
- Exploratory discussions with business and other relevant stakeholders including public health organisations have started and continue, to ensure that considered and informed decisions can be made in advance of the 2025-26 Budget.

Many thanks,  
[redacted – section 38(1)(b)]

**[redacted – section 38(1)(b)]**  
[redacted – section 38(1)(b)] | Diet & Healthy Weight Team | Population Health  
Strategy & Improvement Division | Population Health Directorate | Scottish  
Government  
[redacted – section 38(1)(b)]













[Statistics](#) published yesterday (17/12/2024) by Public Health Scotland show that in 2023/24 there were 32,301 alcohol-related hospital admissions (stays) in Scotland. This represents a 3.5% increase in hospital admissions compared to the previous year (31,206).

There remain strong inequalities between the sexes, with men twice as likely as women to be admitted to hospital for conditions wholly attributable to alcohol.

Strong social inequalities also persist, with those living in the most deprived areas of Scotland six times more likely to be admitted to hospital for alcohol related conditions than those in the least deprived areas.

Responding to the figures, Laura Mahon, Deputy CEO of Alcohol Focus Scotland said:

“With alcohol deaths having reached a 15 year high in 2023, it is not surprising that we have seen an increase in alcohol related hospital admissions in 2023/24. This adds to a bleak picture of the direction of travel for alcohol harm in Scotland since the pandemic.

“We have been calling for an emergency response to what the Scottish Government has described as a public health emergency; and continue to be frustrated at the slow pace of action.

“Against a backdrop of rising deaths and now hospital admissions, in the past few months we have seen a rejection of the proposed reintroduction of the public health supplement on alcohol retailers in the draft Scottish budget and a delay to action on alcohol marketing.

“Furthermore, we have seen Audit Scotland agree with us that the National Mission on Drugs has led to reduced focus on tackling alcohol harm. They have also recently warned of unsustainable pressures on our NHS and said that the Government lacks a coherent plan to reduce these pressures.

“We urge the Scottish Government to set a new year resolution of once more getting serious about tackling alcohol harm in Scotland, and demonstrating the leadership they have previously shown with groundbreaking policies like minimum unit pricing.”

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)]

Communications Health and Social Care

Scottish Government

M: [redacted – section 38(1)(b)]







[38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>

**Subject:** RE: POLICY / ANALYST VIEW - alcohol stats - Alcohol Focus Scotland NR - Daily Mail

[redacted – section 38(1)(b)] - are you happy with additional par in background?

## CLEARED LINES

Health Secretary Neil Gray said:

[redacted – out of scope]

## Background

[redacted – out of scope]

**Following exploratory discussions with stakeholders and taking into consideration cumulative burdens, including UK Government increases in employer national insurance contributions, the Scottish Government has no plans to introduce a Public Health Supplement at this time, but intends to explore the reintroduction of a non-domestic rates Public Health Supplement for large retailers in advance of the next Budget.**

[redacted – section 38(1)(b)]  
[redacted – section 38(1)(b)]  
Communications Health and Social Care  
Scottish Government  
M: [redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>

**Sent:** 18 December 2024 17:11

**To:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>

**Cc:** Communications Health and Social Care

<[CommunicationsHealthandSocialCare@gov.scot](mailto:CommunicationsHealthandSocialCare@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>













[38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:38(1)(b)]@gov.scot)>

**Subject:** POLICY / ANALYST VIEW - alcohol stats - Alcohol Focus Scotland NR - Daily Mail

Hi all

Off the back of yesterday's [Alcohol Related Hospital Statistics](#) We've been asked for response to below NR from Alcohol Focus Scotland, below, criticising SG policy – Re rejection of public health supplement and reduced focus on tackling alcohol harm because of national mission on drugs

Propose issuing lines prepared for the alcohol dashboard yesterday - with the addition of short line on latest on Public Health Supplement.

Grateful for views

### **CLEARED LINES**

Health Secretary Neil Gray said:

[redacted – out of scope]

### **Background**

[redacted – out of scope]

### **FULL MEDIA QUERY**

[Statistics](#) published yesterday (17/12/2024) by Public Health Scotland show that in 2023/24 there were 32,301 alcohol-related hospital admissions (stays) in Scotland. This represents a 3.5% increase in hospital admissions compared to the previous year (31,206).

There remain strong inequalities between the sexes, with men twice as likely as women to be admitted to hospital for conditions wholly attributable to alcohol.

Strong social inequalities also persist, with those living in the most deprived areas of Scotland six times more likely to be admitted to hospital for alcohol related conditions than those in the least deprived areas.

Responding to the figures, Laura Mahon, Deputy CEO of Alcohol Focus Scotland said:

“With alcohol deaths having reached a 15 year high in 2023, it is not surprising that we have seen an increase in alcohol related hospital admissions in 2023/24. This

adds to a bleak picture of the direction of travel for alcohol harm in Scotland since the pandemic.

“We have been calling for an emergency response to what the Scottish Government has described as a public health emergency; and continue to be frustrated at the slow pace of action.

“Against a backdrop of rising deaths and now hospital admissions, in the past few months we have **seen a rejection of the proposed reintroduction of the public health supplement on alcohol retailers in the draft Scottish budget and a delay to action on alcohol marketing.**

“Furthermore, we have seen Audit Scotland agree with us that the National Mission on Drugs has led to reduced focus on tackling alcohol harm. They have also recently warned of unsustainable pressures on our NHS and said that the Government lacks a coherent plan to reduce these pressures.

“We urge the Scottish Government to set a new year resolution of once more getting serious about tackling alcohol harm in Scotland, and demonstrating the leadership they have previously shown with groundbreaking policies like minimum unit pricing.”

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)]

Communications Health and Social Care

Scottish Government

M: [redacted – section 38(1)(b)]



## DOCUMENT 10

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Sent:** 18 December 2024 15:56

**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** RE: FOR ACTION: Economy and Fair Work Committee - by 4pm today

Thanks for sharing,

On the NDR question, I've amended slightly and added to it in the actual document which [redacted – section 38(1)(b)] shared.

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)]

Non-Domestic Rates Team

Local Government & Analytical Services Division

Scottish Government

Tel: [redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Sent:** 18 December 2024 13:17

**To:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Cc:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Subject:** RE: FOR ACTION: Economy and Fair Work Committee - by 4pm today

Hi again,

I'm not sure that [redacted – section 38(1)(b)] will be back online before your deadline [redacted – section 38(1)(b)].

@[redacted – section 38(1)(b)]: could you check the question 2?

Thank you,

[redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>  
**Sent:** 18 December 2024 11:58  
**To:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>  
**Cc:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>  
**Subject:** FOR ACTION: Economy and Fair Work Committee - by 4pm today

Hi all,

We are currently pulling together briefing material to support DFM with her appearance at the Economy and Fair Work Committee on 8 January. The focus of the meeting will be scrutiny of 2025-26 Budget. We have used material from the DBBR Core Brief and the briefing material prepared for the budget announcement.

[redacted – section 38(1)(b)] has now reviewed the draft version of the pack and has asked the following which is highlighted in yellow below. Grateful if updates could be made directly to the pack by **COP today** as DFM will be reviewing the pack tomorrow.

**Pack for DFM to use at Committee:**

[DFM Briefing - EFW Committee Budget Scrutiny.docx](#)

- 1. Is there plans to review the public health supplement for larger retailers in the future? More for awareness rather than to be stated. Grateful if you could add something to the paragraph below – [redacted – section 38(1)(b)]**

**Public Health Supplement**

- Having committed to exploring the reintroduction of a Public Health Supplement for large retailers in advance of this budget, following exploratory discussions with stakeholders and taking into consideration cumulative burdens, including UK Government increases in employer national insurance contributions, we have no plans to introduce this at this time.

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

Please let me know if anything is unclear.

Many thanks,

[redacted – section 38(1)(b)]

**[redacted – section 38(1)(b)]** | [redacted – section 38(1)(b)]  
Business Relationships Division | Directorate for Business and Better Regulation  
Email: [SBEE Divisional Mailbox](#)



## ATTACHMENT TO DOCUMENT 10

<b>What</b>	Briefing for Committee scrutiny of 2025-26 Budget
<b>When</b>	Economy and Fair Work Committee – 8 January
<b>Key messages</b>	<ul style="list-style-type: none"><li>This is a budget that puts money behind PfG commitments to Grow the Scottish Economy.</li></ul>
<b>Official support</b>	[redacted – section 38(1)(b)], Deputy Director Economic Growth, Delivery and Finance [redacted – section 38(1)(b)], Director of Economic Development [redacted – section 38(1)(b)] DG Economy Finance
<b>Briefing contents</b>	[redacted – out of scope]

**ANNEX A:** [redacted – out of scope]

[redacted – out of scope]

**ANNEX B:** [redacted – out of scope]

[redacted – out of scope]

**ANNEX C:** [redacted – out of scope]

[redacted – out of scope]

### **ANNEX D: BUSINESS AND BUSINESS SUPPORT**

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

### **Public Health Supplement**

- Having committed to exploring the reintroduction of a Public Health Supplement for large retailers in advance of this budget, following exploratory discussions with stakeholders and taking into consideration cumulative burdens, including UK Government increases in employer national insurance contributions, we have no plans to introduce this at this time.

[redacted – out of scope]

**Q&A** [redacted – out of scope]

**ANNEX E:** [redacted – out of scope]

[redacted – out of scope]

**ANNEX F:** [redacted – out of scope]

[redacted – out of scope]

**ANNEX G:** [redacted – out of scope]

[redacted – out of scope]

**ANNEX H:** [redacted – out of scope]

[redacted – out of scope]

**ANNEX I:** [redacted – out of scope]

[redacted – out of scope]

**ANNEX J:** [redacted – out of scope]

[redacted – out of scope]

**ANNEX K:** [redacted – out of scope]

[redacted – out of scope]

**ANNEX L:** [redacted – out of scope]

[redacted – out of scope]

**ANNEX M:** [redacted – out of scope]

[redacted – out of scope]

**ANNEX N:** [redacted – out of scope]

[redacted – out of scope]

**ANNEX O:** [redacted – out of scope]

[redacted – out of scope]

**ANNEX P:** [redacted – out of scope]

[redacted – out of scope]

**ANNEX Q** - [redacted – out of scope]

[redacted – out of scope]

## DOCUMENT 11

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot> **On Behalf Of**  
Deputy First Minister and Cabinet Secretary for Economy & Gaelic

**Sent:** 09 December 2024 12:05

**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; Deputy First Minister and Cabinet Secretary for Economy & Gaelic <DFMCSEG@gov.scot>

**Cc:** Minister for Business <MinisterforBusiness@gov.scot>; Minister for Employment and Investment <MinisterEI@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** RE: Budget Summary for Tourism/Hospitality and Retail

**This email is for the official record and confirms a Ministerial Decision. This email must be placed in the official record (eRDM) by your team [in line with SG records management policy](#).**

Good afternoon [redacted – section 38(1)(b)],

DFM is content to clear and for these to be shared with [redacted – section 38(1)(b)] at STA and [redacted – section 38(1)(b)] at SRC.

Many thanks,

[redacted – section 38(1)(b)] ([redacted – section 38(1)(b)])

[redacted – section 38(1)(b)] to the Deputy First Minister and Cabinet Secretary for Economy and Gaelic – Kate Forbes MSP

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

E: [DFMCSF@gov.scot](mailto:DFMCSF@gov.scot)

All e-mails and attachments sent by a Ministerial Private Office to any other 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.

Scottish Ministers, Special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See [www.lobbying.scot](http://www.lobbying.scot)

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Sent:** Thursday, December 5, 2024 12:29 PM

**To:** Deputy First Minister and Cabinet Secretary for Economy & Gaelic <DFMCSEG@gov.scot>

**Cc:** Minister for Business <MinisterforBusiness@gov.scot>; Minister for Employment and Investment <MinisterEI@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** Budget Summary for Tourism/Hospitality and Retail

DFMPO

Following a budget stakeholder call yesterday, DFM requested that a short summary be prepared to share with the Scottish Tourism Alliance and the Scottish Retail Consortium respectively, setting out the key benefits of the budget for their sectors, which they can use to discuss with their membership base.

Please see attached documents for DFM's review. Once cleared we will pass these to [redacted – section 38(1)(b)] at STA and [redacted – section 38(1)(b)] at SRC.

Best,

[redacted – section 38(1)(b)]

[REDACTED – SECTION 38(1)(B)]  
[redacted – section 38(1)(b)] Tourism, Hospitality and Retail Unit  
Directorate for Business and Better Regulation  
Business Strategy Division (Tourism, Hospitality and Retail)  
Area 2G South, Victoria Quay  
EDINBURGH  
EH6 6QQ

**Currently hybrid working pattern.**

Mobile: [redacted – section 38(1)(b)]

 Scottish Government  
Riaghaltas na h-Alba  
gov.scot



## **ATTACHMENT TO DOCUMENT 11**

### **Scottish Budget Benefits Retail**

Ministers are grateful for the numerous representations made on behalf of the retail sector as part of the budget process, and have listened carefully to the range of asks.

The draft Scottish budget announced on 4 December to Parliament contains a package of support for our retail sector. This recognises the vital role retail plays in our economy and communities across Scotland, in particular small businesses, and demonstrates the Scottish Government's commitment to support the sector to grow, be resilient and provide services in local economies.

[redacted – out of scope]

[redacted – out of scope]

### **Public Health Supplement**

Having committed to exploring the reintroduction of a Public Health Supplement for large retailers in advance of this budget, following exploratory discussions with stakeholders and taking into consideration cumulative burdens, including UK Government increases in employer national insurance contributions, we have no plans to introduce this at this time

[redacted – out of scope]



**Cc:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Subject:** RE: Briefing for Meeting Cab Sec Health and Social Care and Sainsbury's [REDACTED - SECTION 38(1)(B)] - 12 December - contribution request

Thanks [redacted – section 38(1)(b)]. I shall forward the calendar invite for the meeting.

We have an unfortunate clash with another meeting but I'm seeing what I can do to be able to do both; and have reached out to retail too.

I'll keep you posted.

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)]  
Non-Domestic Rates Team  
Local Government & Analytical Services Division  
Scottish Government

Tel: [redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Sent:** 05 December 2024 16:33

**To:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Cc:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Subject:** RE: Briefing for Meeting Cab Sec Health and Social Care and Sainsbury's [REDACTED - SECTION 38(1)(B)] - 12 December - contribution request

Hi [redacted – section 38(1)(b)]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

Thanks

[redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Sent:** 05 December 2024 12:07

**To:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section

38(1)(b)] <[\[redacted - section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted - section 38(1)(b)]@gov.scot)>; [redacted - section 38(1)(b)] <[\[redacted - section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted - section 38(1)(b)]@gov.scot)>; [redacted - section 38(1)(b)] <[redacted - section 38(1)(b)]@gov.scot>; [redacted - section 38(1)(b)] <[\[redacted - section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted - section 38(1)(b)]@gov.scot)>; [redacted - section 38(1)(b)] <[\[redacted - section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted - section 38(1)(b)]@gov.scot)>; [redacted - section 38(1)(b)] <[\[redacted - section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted - section 38(1)(b)]@gov.scot)>; [redacted - section 38(1)(b)] <[\[redacted - section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted - section 38(1)(b)]@gov.scot)>; [redacted - section 38(1)(b)] <[\[redacted - section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted - section 38(1)(b)]@gov.scot)>; [redacted - section 38(1)(b)] <[\[redacted - section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted - section 38(1)(b)]@gov.scot)>

**Cc:** [redacted - section 38(1)(b)] <[\[redacted - section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted - section 38(1)(b)]@gov.scot)>; [redacted - section 38(1)(b)] <[\[redacted - section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted - section 38(1)(b)]@gov.scot)>

**Subject:** Briefing for Meeting Cab Sec Health and Social Care and Sainsbury's [REDACTED - SECTION 38(1)(B)] - 12 December - contribution request

All

The Cabinet Secretary for Health and Social Care is meeting with the [redacted - section 38(1)(b)] Sainsbury's on Thursday 12 December (virtual meeting). This follows correspondence earlier in the year(202400401153) when they requested a meeting to discuss the Public Health Supplement.

Given the Budget announcement that we have no plans to introduce a PHS at this time, I anticipate the meeting would now focus on wider public health matters. [redacted - out of scope]

I have started a briefing pack for the meeting based on previous meeting, and would appreciate if you could provide updated lines and background relevant to your respective area (public health / retail) and any other relevant additions. Please could you also confirm if you can provide official support for the meeting given the likely change in focus. [NDR - Briefing - Sainsburys - Meeting with Mr Gray - 12 December 2024 - DRAFT details - Objective](#)

Contributions by midday on Monday 9<sup>th</sup> December would be very much appreciated.

Many thanks

[redacted - section 38(1)(b)]

[redacted - section 38(1)(b)]

Non-Domestic Rates Team

Local Government & Analytical Services Division

Scottish Government

Tel: [redacted - section 38(1)(b)]

## ATTACHMENT TO DOCUMENT 12

<b>What</b>	Meeting with [redacted – section 38(1)(b)], Sainsbury’s
<b>When</b>	Wednesday 22 January at 3.15pm
<b>Where</b>	Microsoft Teams
<b>Who</b>	[redacted – section 38(1)(b)], Sainsbury’s
<b>Why</b>	The meeting was requested last year to discuss the Scottish Government’s commitment to explore the reintroduction of a Public Health Supplement in advance of the next Budget. Micase Ref 202202400401153
<b>Key messages</b>	<ul style="list-style-type: none"> <li>Following exploratory discussions with stakeholders and taking into consideration cumulative burdens we have no plans to introduce a Public Health Supplement at this time.</li> </ul> <p>[redacted – out of scope]</p> <p>[redacted – out of scope]</p>
<b>Official support</b>	<p>[redacted – section 38(1)(b)], Population Health Strategy and Improvement</p> <p>[redacted – section 38(1)(b)], Non-Domestic Rates</p>
<b>Main objective</b>	<p>[redacted – out of scope]</p> <p>The meeting is also an opportunity to discuss the budget announcement on a Public Health Supplement.</p>

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[redacted – out of scope]	10
[redacted – out of scope]	11
[redacted – out of scope]	12

## **ANNEX A**

### **SPEAKING NOTE**

- Thank you for giving your time today for this meeting.
- As you are aware, the Scottish Budget 2024-25 signalled an intention to explore the reintroduction of a non-domestic rates Public Health Supplement for large retailers in advance of the next Budget.
- I understand that you had an opportunity share you views as part of the exploratory discussions with stakeholders.
- Following these exploratory discussions, the Scottish Budget announced that we have no plans to introduce a Public Health Supplement at this time.
- I am however keen to hear more from you on how we could work in partnership to improve the health of people in Scotland. [redacted – out of scope]

## **ANNEX B**

### **BIOGRAPHY and BACKGROUND**

[redacted – section 38(1)(b)]

#### **Additional Background**

[redacted – section 38(1)(b)], Sainsbury's wrote to you on 23 February 2024 seeking an opportunity to meet to discuss the commitment to explore the reintroduction of a non-domestic rates Public Health Supplement for large retailers, the impact the business has across Scotland and ways to work together to deliver public health outcomes for customers. The request to meet was accepted and [redacted – section 38(1)(b)] is attending this meeting on [redacted – section 38(1)(b)] behalf.

[redacted – section 38(1)(b)] met with the Minister for Public Finance on 16 August 2024. In addition to the Public Health Supplement, Sainsbury's healthy eating customer initiative and HFSS (High in Fat, Sugar and Salt) were discussed.



## **ANNEX C**

### **PUBLIC HEALTH SUPPLEMENT**

#### **KEY ISSUE: Public Health Supplement**

Since the 2024-25 Budget announcement to explore the reintroduction of a Public Health Supplement for large retailers, the Retail sector have expressed their concerns about the announcement and any reintroduction of a public health supplement.

#### **TOP LINES**

- Following exploratory discussions with stakeholders and taking into consideration cumulative burdens, including UK Government increases in employer national insurance contributions, we have no plans to introduce a Public Health Supplement at this time.
- Exploratory discussions with business and other relevant stakeholders including public health organisations ensured that considered and informed decisions could be made.
- We remain committed to engaging with all relevant stakeholders to ensure that any impact of any proposals is fully understood.

#### **BACKGROUND**

A Public Health Supplement (PHS) was previously levied on larger retail premises in Scotland between April 2012 and March 2015. Retailers who incurred the non-domestic rates tax supplement had to be selling both alcohol and tobacco from premises that had a rateable value of £300,000 or more. The intention was to generate funds linked to the sale of two categories of products (tobacco and alcohol) that contribute to health and social problems. The supplement was set at 9p the first year, rising to 13p the subsequent two years.

Estimates were that the supplement could raise around £95 million in revenue over three years and that this would help fund public services, including those that bear the cost of addressing or treating the conditions and consequences of tobacco and alcohol use. The supplement was not continued beyond its initial three year period.

#### **Evidence on its effects**

Only one study was conducted on PHS and publicly available information on its effects. This was funded by Cancer Research UK and conducted by University of Edinburgh researchers, with an article outlining the findings published in 2016<sup>1</sup>. This employed a case study approach and relied on documentary analysis of policy documents and media coverage, and interviews with relevant stakeholders. The researchers were particularly interested in the fact that PHS had been framed as a health measure as well as one that would generate revenue. They found that the supplement did raise the amount expected (£95.9 million) but that retailers' behaviour hadn't changed as a result of PHS - in other words the policy did not act as a disincentive to continue selling tobacco or alcohol. One exception was Sainsbury's, who piloted removing tobacco sales from some Scottish

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<sup>1</sup> Hellowell, M, Smith, K and Wright, A (2016) Hard to avoid but difficult to sustain: Scotland's innovative health tax on large retailers selling tobacco and alcohol. *Millbank Quarterly*, 94, 4, 800-831.

stores (initially 4 and increasing to 10) though the extent to which this may have been linked to the introduction of PHS is not known. This meant those stores were not liable for the supplement.

The funds raised were not hypothecated to be used for specific services (e.g. the NHS) but instead contributed to overall government revenue. The study found concerns included that the levy could lead to increased costs to consumers, if passed on by retailers. In the current economic climate, such concerns would likely be played out again particularly for those who are dependent/harmful drinkers or heavy smokers.

## **Scottish Budget 2024-25**

The Scottish Budget 2024-25 on request from SpAds included the following:  
*“Recognising the importance of sustaining the public finances and public services, we are committed to exploring the reintroduction of a non-domestic rates Public Health Supplement for large retailers in advance of the next Budget....”*

### **Business / Retail Sector View**

Following the 20254-25 Budget, [redacted – section 38(1)(b)], Scottish Retail Consortium wrote to the then DFM expressing concerns about this commitment. Scottish Ministers met with Scottish Retail Consortium on 17 January 2024, followed by a roundtable with some of their member on 7 February 2024. Attendees at this roundtable included [redacted – section 38(1)(b)], Sainsburys.

A Joint letter of 7 February signed by 15 Business Groups on Scottish Tax Policy and in particular the ‘new business rate surtax on retailers’ was sent to a number of Ministers and outlined businesses’ disappointment and concern about the introduction of a new business rate surtax on retailers.

PHS continued to be raised by business stakeholders at meetings including the NDR sub-group. [redacted – section 38(1)(b)] met with the Minister for Public Finance on 16 August.

### **Public Health Stakeholder Views**

Alcohol Focus Scotland, the NCD Alliance Scotland and Favor Scotland all voiced their support for a levy on the consumption of alcohol.

Officials met with Public Health Stakeholders, including Alcohol Focus Scotland (AFS), to discuss PHS on 8 February 8 February 2024. The Minister for Public Finance met with AFS on 1 August 2024.

**ANNEX D** [redacted – out of scope]  
[redacted – out of scope]

## **ANNEX E**

### **Non-Domestic Rates – Top Lines**

[redacted – out of scope]

## **PUBLIC HEALTH SUPPLEMENT**

- **We have no plans to introduce a Public Health Supplement at this time.**

- The Scottish Budget 2024-25 signalled an intention to explore the reintroduction of a non-domestic rates Public Health Supplement for large retailers in advance of the next Budget.
- Following exploratory discussions with stakeholders and taking into consideration cumulative burdens, including UK Government increases in employer national insurance contributions, we have no plans to introduce this at this time.

[redacted – out of scope]

[redacted – out of scope]

**ANNEX F** [redacted – out of scope]

[redacted – out of scope]

**ANNEX G** [redacted – out of scope]

[redacted – out of scope]

## DOCUMENT 13

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>  
**Sent:** 05 December 2024 17:08  
**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>  
**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>  
**Subject:** RE: Cabinet Secretary meeting with NCD Alliance - Lines required

Thank you [redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>  
**Sent:** 05 December 2024 16:56  
**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>  
**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>  
**Subject:** RE: Cabinet Secretary meeting with NCD Alliance - Lines required

Hi [redacted – section 38(1)(b)],

Please find our FMQ attached, it includes lines on the Public Health Supplement (top of p.3).

Regards,

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)]  
Non-Domestic Rates Policy  
Local Government & Analytical Services Division  
3-G (N)  
Victoria Quay  
Leith  
EH6 6QQ

Tel. [redacted – section 38(1)(b)]  
Mobile. [redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>  
**Sent:** 05 December 2024 16:30  
**To:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>  
**Cc:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>  
**Subject:** Cabinet Secretary meeting with NCD Alliance - Lines required

Hi [redacted – section 38(1)(b)],

I hope this email finds you well.

I am emailing you in relation to the Cabinet Secretary's, Mr Neil Gray's meeting with NCD Alliance which is due to take place soon. I was wondering if you were able to provide lines for this on the below now that the budget has been released:

- **Budget Lines**

- **Public Health Supplement**

Grateful if you could provide these by **midday Monday 9<sup>th</sup> December**

Many thanks,  
[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)] | [redacted – section 38(1)(b)]

Tobacco & Gambling Unit | Directorate for Population Health | Scottish Government

Email: [\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot) | [redacted – section 38(1)(b)]



## ATTACHMENT TO DOCUMENT 13

[redacted – out of scope]

### TOP LINES

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

### PUBLIC HEALTH SUPPLEMENT

- **We have no plans to introduce a Public Health Supplement at this time.**
- The Scottish Budget 2024-25 signalled an intention to explore the reintroduction of a non-domestic rates Public Health Supplement for large retailers in advance of the next Budget.
- Following exploratory discussions with stakeholders and taking into consideration cumulative burdens, including UK Government increases in employer national insurance contributions, we have no plans to introduce this at this time.

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

**ANNEX** - [redacted – out of scope]



All e-mails and attachments sent by a Ministerial Private Office to any other 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. Scottish Ministers, Special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See [www.lobbying.scot](http://www.lobbying.scot)

**From:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Sent:** 05 December 2024 14:43

**To:** Cabinet Secretary for Finance & Local Government <[CabSecFLG@gov.scot](mailto:CabSecFLG@gov.scot)>

**Cc:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Subject:** For clearance: Public Health supplement - The Scotsman

Good afternoon Cab Sec / PO,

## **ISSUE**

We have been approached by The Scotsman asking why the proposed public health supplement for retailers on alcohol and tobacco has not been taken forward in the draft Budget. The information referenced by the journalist was included in the Budget document.

The following line has been agreed with officials and SpAds. Grateful for Cab Sec's consideration.

A Scottish Government spokesperson said

“Following exploratory discussions with stakeholders and taking into consideration cumulative burdens, including UK Government increases in employer national insurance contributions, we have no plans to introduce this at this time.”

Thanks, [redacted – section 38(1)(b)]

## **QUERY**

Thanks for your time on the phone just now.

As I mentioned, I am after a comment from the Scottish Government as to why the proposed public health supplement for retailers on alcohol and tobacco has not been taken forward.



**Having committed to exploring the reintroduction of a Public Health Supplement for large retailers in advance of this budget, following exploratory discussions with stakeholders and taking into consideration cumulative burdens, including UK Government increases in employer national insurance contributions, we have no plans to introduce this at this time.**

[redacted – section 38(1)(b)]

News | [redacted – section 38(1)(b)] – Finance, Local Government and Corporate

The Scottish Government, St Andrew's House, Edinburgh

Mobile: [redacted – section 38(1)(b)] | Portfolio Media inquiries: [redacted – section 38(1)(b)]

[www.gov.scot/news](http://www.gov.scot/news)

## DOCUMENT 15

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Sent:** 05 December 2024 14:41

**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; Communications Finance and Local Government <CommunicationsFinanceandLocalGovernment@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** RE: SPAD VIEW PLEASE: Public Health supplement - The Scotsman

Thanks [redacted – section 38(1)(b)], will take to Cab Sec now.  
[redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Sent:** 05 December 2024 14:40

**To:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Cc:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; Communications Finance and Local Government <[CommunicationsFinanceandLocalGovernment@gov.scot](mailto:CommunicationsFinanceandLocalGovernment@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Subject:** RE: SPAD VIEW PLEASE: Public Health supplement - The Scotsman

That's fine [redacted – section 38(1)(b)] as long as it is out there publicly already

Line is fine

[redacted – section 38(1)(b)]

Senior Special Advisor to the First Minister

Transport, Cross-Government role on Local Government and Trade Unions

[redacted – section 38(1)(b)]

Scottish Government

St Andrew's House, 2 Regent Road, Edinburgh, EH1 3DG

Scottish Ministers, Special advisers and the Permanent Secretary to the Scottish Government are covered by the terms of the Lobbying (Scotland) Act 2016. See [www.lobbying.scot](http://www.lobbying.scot).

**From:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Sent:** 05 December 2024 14:37

**To:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Cc:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; Communications Finance and Local Government <[CommunicationsFinanceandLocalGovernment@gov.scot](mailto:CommunicationsFinanceandLocalGovernment@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Subject:** RE: SPAD VIEW PLEASE: Public Health supplement - The Scotsman

Hi [redacted – section 38(1)(b)],

The below is from the Budget document, and will be where [redacted – section 38(1)(b)] has sourced from. I'm not sure we can expand much further on what's in there, so perhaps we just point him to the statement?

Thanks,

[redacted – section 38(1)(b)]

*Having committed to exploring the reintroduction of a Public Health Supplement for large retailers in advance of this budget, following exploratory discussions with stakeholders and taking into consideration cumulative burdens, including UK Government increases in employer national insurance contributions, we have no plans to introduce this at this time.*

**From:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Sent:** 05 December 2024 14:12

**To:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Cc:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; Communications Finance and Local Government <[CommunicationsFinanceandLocalGovernment@gov.scot](mailto:CommunicationsFinanceandLocalGovernment@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Subject:** RE: SPAD VIEW PLEASE: Public Health supplement - The Scotsman

[redacted – section 38(1)(b)], is this the first time we will be saying this? If so, we cannot do it in response to a Scotsman query. We should tell Parliament first.

[redacted – section 38(1)(b)]  
Senior Special Advisor to the First Minister  
Transport, Cross-Government role on Local Government and Trade Unions  
[redacted – section 38(1)(b)]

Scottish Government  
St Andrew's House, 2 Regent Road, Edinburgh, EH1 3DG  
Scottish Ministers, Special advisers and the Permanent Secretary to the Scottish Government are covered by the terms of the Lobbying (Scotland) Act 2016. See [www.lobbying.scot](http://www.lobbying.scot).

**From:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>  
**Sent:** 05 December 2024 13:58  
**To:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>  
**Cc:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; Communications Finance and Local Government <[CommunicationsFinanceandLocalGovernment@gov.scot](mailto:CommunicationsFinanceandLocalGovernment@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>  
**Subject:** SPAD VIEW PLEASE: Public Health supplement - The Scotsman

[redacted – section 38(1)(b)]

## **ISSUE**

We have been approached by The Scotsman asking why the proposed public health supplement for retailers on alcohol and tobacco has not been taken forward in the draft Budget. The following line has been agreed with officials. If SPADS are also content, we will put to Ms Robison to clear.

A Scottish Government spokesperson said

“Following exploratory discussions with stakeholders and taking into consideration cumulative burdens, including UK Government increases in employer national insurance contributions, we have no plans to introduce this at this time.”

Thanks, [redacted – section 38(1)(b)]

## **QUERY**

Thanks for your time on the phone just now.

As I mentioned, I am after a comment from the Scottish Government as to why the proposed public health supplement for retailers on alcohol and tobacco has not been taken forward.

**Having committed to exploring the reintroduction of a Public Health Supplement for large retailers in advance of this budget, following exploratory discussions with stakeholders and taking into consideration cumulative burdens, including UK Government increases in employer national insurance contributions, we have no plans to introduce this at this time.**

**[redacted – section 38(1)(b)]**

**Communications for the Cabinet Secretary for Finance and Local Government  
(including corporate queries)**

**[redacted – section 38(1)(b)]**

Tel: [redacted – section 38(1)(b)]

## DOCUMENT 16

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Sent:** 05 December 2024 09:43

**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** FW: DBBR - Retail Policy - Briefing - Mr Arthur meeting Retail ILG - 05 December

Apologies both,

Should have added you to the copy list.

Thanks

[redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)]

**Sent:** 05 December 2024 09:35

**To:** Minister for Employment and Investment <[MinisterEl@gov.scot](mailto:MinisterEl@gov.scot)>

**Cc:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Subject:** RE: DBBR - Retail Policy - Briefing - Mr Arthur meeting Retail ILG - 05 December

Good morning, PO,

Please see attached Mr Arthur's briefing for his post budget meeting with the Retail ILG this afternoon.

eRDM link: <https://erdm.scotland.gov.uk/documents/A51151747/details>

Many thanks

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)]

**Retail Team, Business Strategy Division, Directorate for Business and Better Regulation  
Scottish Government**

[redacted – section 38(1)(b)]

## ATTACHMENT TO DOCUMENT 16

<b>What</b>	To meet with members of the Retail ILG following the Scottish Government 2025/26 budget announcement on 04 December 2024.
<b>Where</b>	[redacted]
<b>When</b>	Thursday 05 December 2024 - 14:30-15:00
<b>Key message(s)</b>	<ul style="list-style-type: none"> <li>• [redacted – out of scope]</li> <li>• Following exploratory discussions with stakeholders and taking into consideration cumulative burdens, we have no plans to introduce a Public Health Supplement at this time.</li> </ul>
<b>Who</b>	<ul style="list-style-type: none"> <li>• [redacted – section 38(1)(b)], Asda, Scotland, and Retail ILG Industry Co-Chair</li> <li>• [redacted – section 38(1)(b)], Scottish Retail Consortium</li> <li>• [redacted – section 38(1)(b)], Scottish Wholesale Association</li> <li>• [redacted – section 38(1)(b)], Dobbies Garden Centres</li> <li>• [redacted – section 38(1)(b)], National Federation of Independent Retailers</li> </ul>
<b>Why</b>	<ul style="list-style-type: none"> <li>• An opportunity to hear the views of ILG members following the SG 25/26 budget announcement. <ul style="list-style-type: none"> <li>• [redacted – out of scope]</li> <li>• [redacted – out of scope]</li> </ul> </li> </ul>
<b>Expected outcome</b>	[redacted – out of scope]
<b>Supporting officials</b>	<p>[redacted – section 38(1)(b)], Tourism, Hospitality and Retail Unit, [redacted – section 38(1)(b)]</p> <p>[redacted – section 38(1)(b)], Retail [redacted – section 38(1)(b)], [redacted – section 38(1)(b)]</p> <p>[redacted – section 38(1)(b)] Non-Domestic Rates Policy, [redacted – section 38(1)(b)]</p> <p>[redacted – section 38(1)(b)], Non-Domestic Rates Policy [redacted – section 38(1)(b)]</p> <p>[redacted – section 38(1)(b)], Retail Policy [redacted – section 38(1)(b)] (note taking)</p>
<b>Briefing contents</b>	<p><b>Annex A:</b> Budget 2025/26 top lines for retail</p> <p><b>Annex B:</b> [redacted – out of scope]</p> <p><b>Annex C:</b> [redacted – out of scope]</p>

## ANNEX A

### BUDGET 2025/26 TOP LINES

[redacted – out of scope]

[redacted – out of scope]

### PUBLIC HEALTH SUPPLEMENT

- **We have no plans to introduce a Public Health Supplement at this time.**
- The Scottish Budget 2024-25 signalled an intention to explore the reintroduction of a non-domestic rates Public Health Supplement for large retailers in advance of the next Budget.
- Following exploratory discussions with stakeholders and taking into consideration cumulative burdens, including UK Government increases in employer national insurance contributions, we have no plans to introduce this at this time.

[redacted – out of scope]

[redacted – out of scope]

## Annex B

[redacted – out of scope]

## ANNEX C

[redacted – out of scope]



## DOCUMENT 17

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot> **On Behalf Of**  
Deputy First Minister and Cabinet Secretary for Economy & Gaelic

**Sent:** 07 December 2024 14:57

**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; Cabinet Secretary for Finance & Local Government <CabSecFLG@gov.scot>; Deputy First Minister and Cabinet Secretary for Economy & Gaelic <DFMCSEG@gov.scot>; Minister for Public Finance <MinisterPF@gov.scot>

**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** RE: NDR - Minutes - Meeting DFM Cab Sec Minister - NDR Budget 2025-26 Policy - 5 November 2024

**This email is for the official record and confirms a Ministerial Decision. This email must be placed in the official record (eRDM) by your team [in line with SG records management policy](#).**

[redacted – section 38(1)(b)],

DFM is content with the attached read out for her interests – thanks for sending the below eRDM link.

Much appreciated

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)] to the Deputy First Minister and Cabinet Secretary for Economy and Gaelic – Kate Forbes MSP

Karen Sheathach, Rùnaire Priobhaideach dhan Leas-Phrìomh Mhinistear is do Rùnaire a' Chaibineit airson na h-Eaconamaidh is Gàidhlig – Ceit Fhoirbeis BPA

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

**T:** [redacted – section 38(1)(b)] | **M:** [redacted – section 38(1)(b)] | **Email:** [DFMCSEG@gov.scot](mailto:DFMCSEG@gov.scot)

All e-mails and attachments sent by a Ministerial Private Office to any other 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.

Scottish Ministers, Special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See [www.lobbying.scot](http://www.lobbying.scot)

[redacted – out of scope]

**ATTACHMENT TO DOCUMENT 17**

**Teams Meeting with officials on NDR Policy 2024-25  
5 November 2024  
Minutes**

**Attendees:**

Deputy First Minister of Scotland and Cabinet Secretary for Economy and Gaelic

Cabinet Secretary for Finance and Local Government

Minister for Public Finance

[redacted – section 38(1)(b)], Tax Strategy, Engagement and Performance

[redacted – section 38(1)(b)], Business and Better Regulation

[redacted – section 38(1)(b)], Local Government Finance

[redacted – section 38(1)(b)], Non-Domestic Rates Policy

[redacted – section 38(1)(b)], Non-Domestic Rates Policy

[redacted – section 38(1)(b)], Non-Domestic Rates Policy

Ministers noted there were no immediate plans to progress [redacted – out of scope] or the introduction of a Public Health Supplement but that no statement should be made about this before Budget.

[redacted – out of scope]

[redacted – out of scope]





## **ATTACHMENT TO DOCUMENT 18**

Cabinet Secretary for Finance & Local Government

### **2025-26 BUDGET: Tax Policy Options**

1. **Priority and Purpose** - ahead of your meeting with FM and DFM **at 19.00 on Monday 18 November**, this submission:
  - A. sets out tax (including non-domestic rates) policy options for the Budget, and requests your view on these; and
  - B. provides recommendations and seeks decisions on which options should be taken forward for each of the taxes.
2. **Urgent** – Your views are required by **3pm on Tuesday 19<sup>th</sup> November** to allow us to meet the SFC final policy deadline of 4pm on the same day.

### **Recommendation**

3. Recommend that for 2025-26, you:
  - [redacted – out of scope]
  - [redacted – out of scope]
  
  - [redacted – out of scope]
  - **On Non-Domestic Rates (NDR):**
    - [redacted – out of scope]
    - Confirm that the Budget narrative will state there are no plans to introduce a Public Health Supplement in 2025-26.
    - [redacted – out of scope]

### **Context and Issues**

4. The SFC have today at midday provided policy costings for those requested at Round 3. Final policy measures must be confirmed with the SFC by tomorrow, Tuesday 19<sup>th</sup> November, at 4pm. For this reason we are asking that you, subsequent to your meetings with FM today at 7pm and tomorrow at 1.15pm, make final decisions on the Tax Policy Package to be taken forward at this year's Budget.
5. [redacted – out of scope]

## **Decisions required**

6. **On Non-Domestic Rates (NDR)**, we recommend that you:

- [redacted – out of scope]
- Confirm that the Budget will state there are no plans to introduce a Public Health Supplement in 2025-26.
- [redacted – out of scope]

## **Quality Assurance**

7. This Submission has been approved by [redacted – section 38(1)(b)], Deputy Director for Tax Strategy, Engagement and Performance; and for NDR interests by [redacted – section 38(1)(b)], Acting Director for Local Government.

## **Conclusions and Next Steps**

8. You are invited to note the recommendations outlined at paragraph 3 above, and – following meetings with the First Minister this evening and tomorrow - confirm your final decisions to allow these to be communicated to the SFC before the final policy measures deadline of 4pm tomorrow.

## **Annex B**

[redacted – out of scope]

## **Annex C**

[redacted – out of scope]

## DOCUMENT 19

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Sent:** 25 November 2024 15:58

**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** RE: Non domestic rates/public health supplement top lines

Hi [redacted – section 38(1)(b)]

Some small updates to the lines which you had – with the updated version below.

Also for awareness, the Cabinet Secretary for Health and Social Care has a meeting scheduled with [redacted – section 38(1)(b)] of Sainsbury's on 12 December. This meeting was in response to micase correspondence on the Public Health Supplement earlier this year.

If you need anything further, please let us know

[redacted – out of scope]

### **PUBLIC HEALTH SUPPLEMENT**

#### **Lines to take**

- The Budget 2024-25 signalled Ministers intention to explore the reintroduction of a non-domestic rates Public Health Supplement for large retailers in advance of the next Budget.
- The Scottish Government has engaged with relevant stakeholders including public health organisations and retailers to explore the potential effects the reintroduction of a public health supplement may have. This will ensure considered and informed decisions can be made in the context of the Scottish Budget 2025-26.

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)]

Non-Domestic Rates Team

Local Government & Analytical Services Division

Scottish Government

Tel: [redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Sent:** 25 November 2024 11:21

**To:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Subject:** Non domestic rates/public health supplement top lines

Good morning,

The Retail team have received a MiCase from Sainsbury's [redacted – section 38(1)(b)] regarding budget recommendations, with the mention of Non Domestic – Rates Relief and Public Health Supplement. Before we respond, we would like to make sure that the



lines we have on these areas are up to date. Can you confirm if the below lines are correct or need any changes:

[redacted – out of scope]

## **PUBLIC HEALTH SUPPLEMENT**

### **Lines to take**

- The Budget 2024-25 signalled Ministers intention to explore the reintroduction of a non-domestic rates Public Health Supplement for large retailers in advance of the next Budget.
- Ministers have discussed the reintroduction of a non-domestic rates Public Health Supplement in meetings with stakeholders, including with retail and public health representative organisations and also in other forums such as the New Deal for Business Non-Domestic Rates subgroup.
- Discussions with interested parties will ensure that considered and informed decisions can be made in advance of the 2025-26 budget.

Thank you,

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)]

Retail Policy [redacted – section 38(1)(b)]



Scottish Government | Retail Policy & Strategy | Directorate for Business and Better Regulation



[section 38\(1\)\(b\)\]@gov.scot](mailto:section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:section 38(1)(b)]@gov.scot)>

**Cc:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:section 38(1)(b)]@gov.scot)>

**Subject:** RE: Briefing for Meeting Cab Sec Health and Social Care and Sainsbury's [REDACTED - SECTION 38(1)(B)] - 12 December - contribution request

Thanks [redacted – section 38(1)(b)]. I shall forward the calendar invite for the meeting.

We have an unfortunate clash with another meeting but I'm seeing what I can do to be able to do both; and have reached out to retail too.

I'll keep you posted.

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)]  
Non-Domestic Rates Team  
Local Government & Analytical Services Division  
Scottish Government

Tel: [redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:section 38(1)(b)]@gov.scot)>

**Sent:** 05 December 2024 16:33

**To:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:section 38(1)(b)]@gov.scot)>

**Cc:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:section 38(1)(b)]@gov.scot)>

**Subject:** RE: Briefing for Meeting Cab Sec Health and Social Care and Sainsbury's [REDACTED - SECTION 38(1)(B)] - 12 December - contribution request

Hi [redacted – section 38(1)(b)]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

Thanks

[redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Sent:** 05 December 2024 12:07

**To:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Cc:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Subject:** Briefing for Meeting Cab Sec Health and Social Care and Sainsbury's [REDACTED - SECTION 38(1)(B)] - 12 December - contribution request

All

The Cabinet Secretary for Health and Social Care is meeting with the [redacted – section 38(1)(b)] Sainsbury's on Thursday 12 December (virtual meeting). This follows correspondence earlier in the year(202400401153) when they requested a meeting to discuss the Public Health Supplement.

Given the Budget announcement that we have no plans to introduce a PHS at this time, I anticipate the meeting would now focus on wider public health matters. [redacted – out of scope]

I have started a briefing pack for the meeting based on previous meeting, and would appreciate if you could provide updated lines and background relevant to your respective area (public health / retail) and any other relevant additions. Please could you also confirm if you can provide official support for the meeting given the likely change in focus. [NDR - Briefing - Sainsburys - Meeting with Mr Gray - 12 December 2024 - DRAFT details - Objective](#)

Contributions by midday on Monday 9<sup>th</sup> December would be very much appreciated.

Many thanks

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)]

Non-Domestic Rates Team

Local Government & Analytical Services Division

Scottish Government

Tel: [redacted – section 38(1)(b)]

## DOCUMENT 21

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Sent:** 26 November 2024 11:48

**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** RE: PH Supplement and the budget

[redacted – section 38(1)(b)],

[redacted – section 30(b)(ii)]

Sadly decisions are wrapped up in the tax protocol until budget [redacted – section 30(b)(ii)]. Obviously our public lines remain as they have been all year until budget is published on 4 Dec:

*“In line with the New Deal For Business, we are committed to early engagement to ensure that any impact of any proposals on business is fully understood. The Scottish Government has engaged with relevant stakeholders including public health organisations and retailers to explore the potential effects the reintroduction of a public health supplement may have. This will ensure considered and informed decisions can be made in the context of the Scottish Budget 2025-26.”*

Do get in touch with us after budget if you need lines of course. We’ve also got a few MiCases from public health bodies on PHS – we’ve deferred a response to them until after budget and will seek broader public health lines for them from you after budget as well.

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)]  
Non-Domestic Rates Policy  
Local Government & Analytical Services Division  
3-G (N)  
Victoria Quay  
Leith  
EH6 6QQ

Tel. [redacted – section 38(1)(b)]

Mobile. [redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Sent:** 26 November 2024 11:27

**To:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Subject:** PH Supplement and the budget

Hi [redacted – section 38(1)(b)]

Is there any update on what is likely to be said around the Public Health Supplement in the budget? We will be approached for lines on any approach so any advance warning would be appreciated.

[redacted – section 30(b)(ii)]

## Kind regards

[redacted – section 38(1)(b)]

**[redacted – section 38(1)(b)]**

Mob: [redacted – section 38(1)(b)] | Pronouns: [redacted – section 38(1)(b)]

[redacted – section 38(1)(b)] **Tobacco, Gambling, Diet and Healthy Weight Unit, Scottish Government**

[redacted – section 38(1)(b)]

### Health Improvement's three top tips for wellbeing at work:

1. 50-minute meetings with 10 mins breaks between
2. Take a lunch break and walk
3. Regular 1:1s with wellbeing check-ins

If you receive this email late at night, early in the morning - it means I am working flexibly. Flexibility works for me, but please do not feel that you should have to pick this up outside of your own normal working hours











The following lines have been agreed with policy officials and SpAds. Grateful if you could confirm whether Ms Robison and Ms Minto are content.

Many thanks

[redacted – section 38(1)(b)]

A Scottish Government spokesperson said:

“The Budget 2024-25 signalled Ministers intention to explore the reintroduction of a non-domestic rates Public Health Supplement for large retailers in advance of the next Budget.

“The Scottish Government has engaged with relevant stakeholders including public health organisations and retailers to explore the potential effects the reintroduction of a public health supplement may have. This will ensure considered and informed decisions can be made.

“Decisions on non-domestic rates for next year will be considered in the context of the draft budget which will be set out in the Scottish Parliament on 4 December.”

### **Letter**

I am writing as [redacted – section 38(1)(b)] Non-Communicable Disease (NCD) Alliance Scotland to urge you to introduce a new Public Health Supplement (PHS) on non-domestic rates for alcohol and tobacco retailers in the 2025-2026 Budget. To support this decision, we have provided suggestions of how funding from a new PHS could be used to improve outcomes relating to the consumption of unhealthy products.

NCD Alliance Scotland is a coalition of 24 leading health organisations campaigning for action on health-harming products. Non-communicable diseases (NCDs) are the leading cause of death and ill health in Scotland, contributing to around 52,000 deaths in 2023 (83% of all deaths). However, one in five NCD deaths are directly related to alcohol, tobacco, and overweight and obesity, and could be prevented through public health action.

The cost of health-harming products to our communities, wider society and our economy is vast, with a particular impact on our NHS. Alcohol harms alone are estimated to cost Scotland between £5 billion and £10 billion each year, including up to £700 million each year in health and social care costs. The annual cost of treating smoking related diseases to NHS Scotland is estimated to be at least £300 million a year and could exceed £500 million a year. The annual cost of obesity has been estimated at £5.3 billion, with research showing that this is only set to rise.

With the current severe financial pressure on our health and care services especially, the costs of dealing with the impact of alcohol, tobacco and unhealthy food on our society should not be borne solely by taxpayers. It is more than reasonable to expect industry which reaps the profits to pay towards mitigating the health and social costs caused by the health-harming products they sell - following the ‘polluter pays’ principle.

NCD Alliance Scotland recommends the introduction of polluter pays levies on health-harming products as part of our 10-year vision to address the commercial determinants of health, published in October. This includes strong support for the reintroduction of the Public Health Supplement in the 2025-2026 Budget. It should apply to retailers who sell either alcohol or tobacco and related products, not just those that sell both, and we

believe it should apply to a wider range of retailers than the previous Public Health Supplement.

Recent research undertaken by the Fraser of Allander Institute estimates that if set at the same level as the previous supplement (13p per pound of rateable value), a levy on shops selling alcohol alone would raise £57 million a year. The levy would principally affect large supermarket chains, making up 86% of the revenues raised. The money raised would be redistributed to local authorities to utilise. Scotland's tobacco & NVP register, the scope of which is expected to be expanded, provides a ready source of information on retail outlets.

A new Public Health Supplement would ensure that retail pays its way, whilst addressing the current unfair situation of off-trade alcohol retailers financially benefitting from both minimum unit pricing (MUP) and customer purchases. Estimates on the additional revenue generated for shops and supermarkets from minimum unit pricing range from £32m per year to £383m per year, with the increase in MUP to 65p per unit from 30 September 2024 expected to result in a further increase in off-trade retailer revenue of an estimated £16.5m.

The substantial and stable revenue predicted from the PHS could contribute to prevention, treatment, and care services, given that these are all areas that impose substantial costs due to the current and projected health impacts of tobacco & related products, alcohol, and HFSS food and drink. In particular, NCD Alliance Scotland provides two proposals for how money raised by a levy could support public health.

Firstly, funding could support healthier pregnancies and healthier families.

Consumption of alcohol, tobacco and related products, and unhealthy foods before conception and during pregnancy can produce life-long effects on children's health. These health harms can be reduced by increasing availability of training for healthcare professionals to support early identification of those at risk as well as provide interventions before and during pregnancy. Adequately resourcing the national neurodevelopmental pathways would allow early identification of Fetal Alcohol Spectrum Disorder (FASD) and support families affected by this. A financial incentives scheme to support tobacco cessation in pregnancy (something currently being funded by DHSC in England) could help engage with those who are pregnant and living in low-income areas and their families.

Secondly, funding could improve the early detection of liver disease, which would have a meaningful impact on preventable deaths in Scotland. Over 70% of liver disease deaths are attributable to alcohol and fatty liver disease is present in around 70% of people who are overweight or obese. Liver disease is largely asymptomatic in its early stages, but if detected early, can be halted or reversed. Increasing the use of targeted fibrosis assessments such as non-invasive liver scans (e.g. FibroScan) in primary care, community settings and treatment services would identify and treat those at greatest risk, earlier. Learning should be taken from pilots already undertaken, to invest in scanners and training for healthcare professionals to provide lifesaving early detection of liver disease.

Thirdly, supporting community-based pilot services in SIMD1 areas in collaboration with local groups offering peer support to quit tobacco and recreational nicotine use could be considered, with evaluation of their impacts; and Planet Youth's prevention approach could be supported as a way of further joining up youth prevention approaches for

children and young people most at risk of becoming addicted to health-harming substances.

Further details on these proposals, which are both in keeping with the government's commitments in the Women's Health Plan and the Preventative and Proactive Care Programme, have been and can be provided to officials.

These suggestions demonstrate the potential for a new Public Health Supplement on alcohol and tobacco retailers to positively impact the health of the nation and reduce downstream costs to our NHS. We therefore urge you to introduce this important public health measure in the 2025-26 Scottish Budget to ensure that health-harming industries pay towards mitigating the health and social costs caused by the products they sell.

We also encourage the Scottish Government to work with public health stakeholders to model polluter pays levies across all three product areas to ensure that those industries creating health harms are liable for the costs created. We encourage collaboration across the four nations to develop future financial levers on producers that align with the polluter pays principle.

## DOCUMENT 23

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Sent:** 04 February 2025 09:33

**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; Deputy Director - Drugs Policy <Deputydirectordrugspolicy@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; Head of HSCA <HeadofHSCA@gov.scot>; Director of Population Health <Directorofpopulationhealth@gov.scot>

**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** RE: read out from FM/CS initial discussion on post-26

Thanks [redacted – section 38(1)(b)] – for our interests in harm prevention I've added a few Q&A bullets on the topics more likely to arise (noting it may arrive on the fringes rather than as direct part of discussion – [redacted – out of scope], public health supplement/levy etc)

[redacted – out of scope]

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)] | [redacted – section 38(1)(b)] | Population Health Strategy and Improvement Division | Directorate for Population Health | DG: Health & Social Care | Scottish Government |

m: [redacted – section 38(1)(b)] | email: [\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)

Pronouns: [redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Sent:** 04 February 2025 09:04

**To:** Deputy Director - Drugs Policy <[Deputydirectordrugspolicy@gov.scot](mailto:Deputydirectordrugspolicy@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; Head of HSCA <[HeadofHSCA@gov.scot](mailto:HeadofHSCA@gov.scot)>; Director of Population Health <[Directorofpopulationhealth@gov.scot](mailto:Directorofpopulationhealth@gov.scot)>

**Cc:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Subject:** RE: read out from FM/CS initial discussion on post-26



38(1)(b)] <[\[redacted - section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted - section 38(1)(b)]@gov.scot)>; [redacted - section 38(1)(b)] <[redacted - section 38(1)(b)]@gov.scot>; [redacted - section 38(1)(b)] <[\[redacted - section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted - section 38(1)(b)]@gov.scot)>

**Subject:** post-26/CS initial steer

[redacted – out of scope]

Thanks

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)]

Deputy Director – Drugs Policy  
Population Health Directorate  
[redacted – section 38(1)(b)]

## **ATTACHMENT TO DOCUMENT 23**

### **Q&A – MAT STANDARDS 5 FEBRUARY 2025**

#### **CONTENTS**

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

#### **ALCOHOL FUNDING**

[redacted – out of scope]

#### **Will the Scottish Government introduce a levy on retailers that sell alcohol given the recent increase to the Minimum Unit Price?**

- Any increased revenue that retailers accrue as a result of the increase to the Minimum Unit Price would be subject to existing UK reserved taxes. Alcohol sales are subject to VAT, whilst any profits made by retailers selling alcohol are already subject to Corporation Tax.
- The Scottish Budget 2024-25 signalled an intention to explore the reintroduction of a non-domestic rates Public Health Supplement for large retailers that sell health harming products in advance of the 25-26 Budget
- Following exploratory discussions with stakeholders and taking into consideration cumulative burdens, including UK Government increases in employer national insurance contributions, we have no plans to introduce this at this time.







Scottish Government has engaged with relevant stakeholders including public health organisations and retailers to explore the potential effects the reintroduction of a public health supplement may have. This will ensure considered and informed decisions can be made in the context of the Scottish Budget 2025-26.)

If Spads/Ministers want something added on the levy aspect local gov would need to provide that.

All best

[redacted – section 38(1)(b)]

[redacted – section 38(1)(b)] | Deputy Director - Population Health Strategy & Improvement  
Directorate of Population Health | Scottish Government | [redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Sent:** 01 December 2024 13:18

**To:** Director of Population Health <[Directorofpopulationhealth@gov.scot](mailto:Directorofpopulationhealth@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Cc:** Communications Duty Box <[CommunicationsDutyBox@gov.scot](mailto:CommunicationsDutyBox@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; Communications Health and Social Care <[CommunicationsHealthandSocialCare@gov.scot](mailto:CommunicationsHealthandSocialCare@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Subject:** RE: POLICY VIEWS PLEASE: Alcohol funding

And additional colleagues

--

[redacted – section 38(1)(b)] | **Communications: News (Net Zero and Energy)**

[redacted – section 38(1)(b)]

Scottish Government

[redacted – section 38(1)(b)]

Pronouns: [redacted – section 38(1)(b)]



Morning all,

The BBC has been in touch looking for a response to a BBC release on calls for an increase in alcohol funding from Scottish Health Action on Alcohol Problems (SHAAP).

They are saying that funding should be restored to 2014/5 levels and ringfenced.

Grateful for views on the following please- however as it's the weekend, I will also call colleagues directly for views – and to check that the line around the PHS review on MUP is still correct

Many thanks

[redacted – section 38(1)(b)]

**Issue:** [redacted – out of scope]

**Suggested response:**

[redacted – out of scope]

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**[redacted – section 38(1)(b)] | Communications: News (Net Zero and Energy)**

[redacted – section 38(1)(b)]

Scottish Government

[redacted – section 38(1)(b)]

Pronouns: [redacted – section 38(1)(b)]

**\*\*\*Embargoed 0001hrs Monday 2 December 2024\*\*\***

[redacted – out of scope]







“Decisions on non-domestic rates for next year will be considered in the context of the draft budget which will be set out in the Scottish Parliament on 4 December.”

### **Letter**

I am writing as [redacted – section 38(1)(b)] Non-Communicable Disease (NCD) Alliance Scotland to urge you to introduce a new Public Health Supplement (PHS) on non-domestic rates for alcohol and tobacco retailers in the 2025-2026 Budget. To support this decision, we have provided suggestions of how funding from a new PHS could be used to improve outcomes relating to the consumption of unhealthy products.

NCD Alliance Scotland is a coalition of 24 leading health organisations campaigning for action on health-harming products. Non-communicable diseases (NCDs) are the leading cause of death and ill health in Scotland, contributing to around 52,000 deaths in 2023 (83% of all deaths). However, one in five NCD deaths are directly related to alcohol, tobacco, and overweight and obesity, and could be prevented through public health action.

The cost of health-harming products to our communities, wider society and our economy is vast, with a particular impact on our NHS. Alcohol harms alone are estimated to cost Scotland between £5 billion and £10 billion each year, including up to £700 million each year in health and social care costs. The annual cost of treating smoking related diseases to NHS Scotland is estimated to be at least £300 million a year and could exceed £500 million a year. The annual cost of obesity has been estimated at £5.3 billion, with research showing that this is only set to rise.

With the current severe financial pressure on our health and care services especially, the costs of dealing with the impact of alcohol, tobacco and unhealthy food on our society should not be borne solely by taxpayers. It is more than reasonable to expect industry which reaps the profits to pay towards mitigating the health and social costs caused by the health-harming products they sell - following the ‘polluter pays’ principle.

NCD Alliance Scotland recommends the introduction of polluter pays levies on health-harming products as part of our 10-year vision to address the commercial determinants of health, published in October. This includes strong support for the reintroduction of the Public Health Supplement in the 2025-2026 Budget. It should apply to retailers who sell either alcohol or tobacco and related products, not just those that sell both, and we believe it should apply to a wider range of retailers than the previous Public Health Supplement.

Recent research undertaken by the Fraser of Allander Institute estimates that if set at the same level as the previous supplement (13p per pound of rateable value), a levy on shops selling alcohol alone would raise £57 million a year. The levy would principally affect large supermarket chains, making up 86% of the revenues raised. The money raised would be redistributed to local authorities to utilise. Scotland’s tobacco & NVP register, the scope of which is expected to be expanded, provides a ready source of information on retail outlets.

A new Public Health Supplement would ensure that retail pays its way, whilst addressing the current unfair situation of off-trade alcohol retailers financially benefitting from both minimum unit pricing (MUP) and customer purchases. Estimates on the additional revenue generated for shops and supermarkets from minimum unit pricing range from £32m per year to £383m per year, with the increase in MUP to 65p per unit from 30 September 2024 expected to result in a further increase in off-trade retailer revenue of



an estimated £16.5m.

The substantial and stable revenue predicted from the PHS could contribute to prevention, treatment, and care services, given that these are all areas that impose substantial costs due to the current and projected health impacts of tobacco & related products, alcohol, and HFSS food and drink. In particular, NCD Alliance Scotland provides two proposals for how money raised by a levy could support public health.

Firstly, funding could support healthier pregnancies and healthier families.

Consumption of alcohol, tobacco and related products, and unhealthy foods before conception and during pregnancy can produce life-long effects on children's health. These health harms can be reduced by increasing availability of training for healthcare professionals to support early identification of those at risk as well as provide interventions before and during pregnancy. Adequately resourcing the national neurodevelopmental pathways would allow early identification of Fetal Alcohol Spectrum Disorder (FASD) and support families affected by this. A financial incentives scheme to support tobacco cessation in pregnancy (something currently being funded by DHSC in England) could help engage with those who are pregnant and living in low-income areas and their families.

Secondly, funding could improve the early detection of liver disease, which would have a meaningful impact on preventable deaths in Scotland. Over 70% of liver disease deaths are attributable to alcohol and fatty liver disease is present in around 70% of people who are overweight or obese. Liver disease is largely asymptomatic in its early stages, but if detected early, can be halted or reversed. Increasing the use of targeted fibrosis assessments such as non-invasive liver scans (e.g. FibroScan) in primary care, community settings and treatment services would identify and treat those at greatest risk, earlier. Learning should be taken from pilots already undertaken, to invest in scanners and training for healthcare professionals to provide lifesaving early detection of liver disease.

Thirdly, supporting community-based pilot services in SIMD1 areas in collaboration with local groups offering peer support to quit tobacco and recreational nicotine use could be considered, with evaluation of their impacts; and Planet Youth's prevention approach could be supported as a way of further joining up youth prevention approaches for children and young people most at risk of becoming addicted to health-harming substances.

Further details on these proposals, which are both in keeping with the government's commitments in the Women's Health Plan and the Preventative and Proactive Care Programme, have been and can be provided to officials.

These suggestions demonstrate the potential for a new Public Health Supplement on alcohol and tobacco retailers to positively impact the health of the nation and reduce downstream costs to our NHS. We therefore urge you to introduce this important public health measure in the 2025-26 Scottish Budget to ensure that health-harming industries pay towards mitigating the health and social costs caused by the products they sell.

We also encourage the Scottish Government to work with public health stakeholders to model polluter pays levies across all three product areas to ensure that those industries creating health harms are liable for the costs created. We encourage collaboration across the four nations to develop future financial levers on producers that align with the polluter pays principle.



“The Scottish Government has engaged with relevant stakeholders including public health organisations and retailers to explore the potential effects the reintroduction of a public health supplement may have. This will ensure considered and informed decisions can be made.

“Decisions on non-domestic rates for next year will be considered in the context of the draft budget which will be set out in the Scottish Parliament on 4 December.”

## **QUERY**

SRC release on ‘grocers tax’ below as discussed...



# SRC: Scottish Ministers Should Scrap Surtax and Prioritise Competitiveness

19<sup>th</sup> November 2024

The Scottish Retail Consortium (SRC) has written to Scottish Ministers calling on them to ditch the mooted surtax on grocery stores and deliver competitive business rates. The call comes in the wake of the UK Government's colossal increase in employer's national insurance contributions which is set to cost retailers in Scotland £190 million each year.

SRC submitted its detailed Scottish Budget recommendations paper to the Finance Secretary in September.

In an extract from a new letter sent this week to the Scottish Government's Finance Secretary, the SRC's Director [redacted – section 38(1)(b)] wrote:

*Dear Finance Secretary,*

## **Scottish Budget**

*The decisions taken in the UK Government's Budget on employer's national insurance contributions (NICs) have fundamentally altered the outlook. This was reinforced in a letter yesterday to the Chancellor of the Exchequer initiated by our colleagues in the BRC and signed by 79 retailers (attached).*

*The colossal cost of what has been announced in terms of employers NICs will have a significant and disproportionate impact on the retail industry, which is Scotland's largest private sector employer. We estimate this will add £190 million annually to retailers' employment costs, starting from April. It will come on top of other UK Government measures which will also require further significant outlays, including the above-expectations uplift in the statutory living wage and the soon to be introduced extended producer responsibility levy for packaging.*

*The sheer scale of the cost increase announced by UK Ministers is alarming, more so given Scottish retail sales have been flatlining for the past five months. This will be incredibly difficult to absorb and will have consequences for retailers' investment plans, staffing and employment, and potentially shop prices. It will also affect suppliers.*

*Against this backdrop, it is unconscionable that Scottish Ministers could compound the costs crisis facing the retail industry by introducing a business rate surtax on grocery stores. To this end, we implore you to ditch the mooted business rate surtax. Furthermore, as set out in our Scottish Budget recommendations paper and Tax Strategy submission, we ask for a focus on competitiveness: restoration of the level playing field with England for firms paying the Higher Property Rate; a blunting of any inflationary uplift on Scotland's three business rates; and use of Barnett Consequentials from reductions in English rates to reduce rates here.*

*Yours sincerely,*

[redacted – section 38(1)(b)]

Scottish Retail Consortium

**-ENDS-**

[redacted – section 38(1)(b)] ([redacted – section 38(1)(b)])

News | [redacted – section 38(1)(b)] – Finance, Local Government and Corporate

The Scottish Government, St Andrew's House, Edinburgh

Mobile: [redacted – section 38(1)(b)] | Portfolio Media inquiries: [redacted – section 38(1)(b)]

[www.gov.scot/news](http://www.gov.scot/news)

## DOCUMENT 27

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Sent:** 10 December 2024 12:52

**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>; [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** RE: Public Health Supplement - Top Lines

Hi [redacted – section 38(1)(b)],

Perfect, thank you for the quick response!

Kind regards

**[redacted – section 38(1)(b)] | Retail Policy [redacted – section 38(1)(b)]**

Business Strategy Division  
Directorate for Business and Better Regulation  
DG Economy | Scottish Government  
5 Atlantic Quay | 150 Broomielaw | Glasgow | G2 8LU

[redacted – section 38(1)(b)]



**From:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Sent:** 10 December 2024 12:51

**To:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Cc:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>

**Subject:** RE: Public Health Supplement - Top Lines

Hi [redacted – section 38(1)(b)],

The Scottish Budget announced that a PHS will not be progressed at this time.

New lines as below:

### **PUBLIC HEALTH SUPPLEMENT**

- **We have no plans to introduce a Public Health Supplement at this time**, following exploratory discussions with stakeholders and taking into consideration cumulative burdens, including UK Government increases in employer national insurance contributions.
- The Scottish Budget 2024-25 signalled an intention to explore the reintroduction of a non-domestic rates Public Health Supplement for large retailers in advance of the next Budget.

Thanks,

[redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Sent:** 10 December 2024 12:50

**To:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Cc:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>

**Subject:** Public Health Supplement - Top Lines

Hi [redacted – section 38(1)(b)],

Hope you are both well.

DFM is visiting a Scotmid store next week and one of the items I anticipate will be mentioned is the Public Health Supplement. You kindly provided the below lines at the end of Nov so just checking these are still good to use or if they require an update? I'd be grateful for a response as soon as possible.

## **PUBLIC HEALTH SUPPLEMENT**

### **Lines to take**

- The Budget 2024-25 signalled Ministers intention to explore the reintroduction of a non-domestic rates Public Health Supplement for large retailers in advance of the next Budget.
- The Scottish Government has engaged with relevant stakeholders including public health organisations and retailers to explore the potential effects the reintroduction of a public health supplement may have. This will ensure considered and informed decisions can be made in the context of the Scottish Budget 2025-26.

Kind regards

[redacted – section 38(1)(b)] | Retail Policy [redacted – section 38(1)(b)]

Business Strategy Division  
Directorate for Business and Better Regulation  
DG Economy | Scottish Government  
5 Atlantic Quay | 150 Broomielaw | Glasgow | G2 8LU

[redacted – section 38(1)(b)]



Scottish Government  
Riaghaltas na h-Alba  
gov.scot

## DOCUMENT 28

### Note of Mr Arthur meeting with SRC Board – 7<sup>th</sup> January 2025 10:00 – 11:00

#### Attendees:

- Tom Arthur, Minister for Investment and Employment
- [redacted – section 38(1)(b)], Scottish Retail Consortium Chair
- [redacted – section 38(1)(b)], The Paint Shed
- [redacted – section 38(1)(b)], Tesco
- [redacted – section 38(1)(b)], Scotmid
- [redacted – section 38(1)(b)], Scottish Grocers Federation
- [redacted – section 38(1)(b)], Sainsburys
- [redacted – section 38(1)(b)], One O One Convenience Stores
- [redacted – section 38(1)(b)], John Lewis & Partners
- [redacted – section 38(1)(b)], McDonalds
- [redacted – section 38(1)(b)], Kingfisher
- [redacted – section 38(1)(b)], ASDA
- [redacted – section 38(1)(b)], M&S
- [redacted – section 38(1)(b)], Federation of Independent Retailers
- [redacted – section 38(1)(b)], Boots
- [redacted – section 38(1)(b)], Amazon UK
- [redacted – section 38(1)(b)], Scottish Retail Consortium
- [redacted – section 38(1)(b)], Scottish Retail Consortium

#### Scottish Government:

- [redacted – section 38(1)(b)], Retail Policy
- [redacted – section 38(1)(b)], Retail Policy

#### Note of meeting:

- TA thanked members for their time today and the on-going dialogue is appreciated.
- [redacted – section 38(1)(b)] expressed gratitude for being listened to as a sector. He noted that some of the Scottish budget decisions reflected this sentiment, making the sector feel more heard. [redacted – out of scope]
- [redacted – out of scope]
- [redacted – section 38(1)(b)] highlighted the competitive retail environment over the Christmas period, expressed appreciation for the Scottish government's actions regarding the public health levy and DRS, [redacted – out of scope]
- [redacted – out of scope]
- [redacted – out of scope]
- [redacted – out of scope]
- [redacted – out of scope]
- [redacted – out of scope]
- [redacted – section 38(1)(b)] is pleased with the halting of the public health supplement and [redacted – out of scope]
- [redacted – out of scope]
- [redacted – out of scope]
- [redacted – out of scope]
- [redacted – out of scope]
- [redacted – section 38(1)(b)] expressed appreciation for the budget measures, particularly the decision not to implement the public health supplement and [redacted – out of scope]
- [redacted – out of scope]



- [redacted – out of scope]
- [redacted – out of scope]

[redacted – out of scope]

**DOCUMENT 29****Briefing – Minister for Employment and Investment meeting with Scottish Grocer's Federation – 26 November 2024**

<b>What</b>	To meet with the Scottish Grocer's Federation to discuss the key sectoral priorities and challenges that the sector is facing. Pete Cheema addressed some points at the Retail Industry Leadership Group (ILG) meeting on 29 <sup>th</sup> August and would like to discuss them further with the Minister.
<b>Where</b>	Microsoft Teams [redacted]
<b>When</b>	26 <sup>th</sup> November 2024, 13:00 – 13:30
<b>Key message(s)</b>	The Scottish Government is committed to supporting the Scottish convenience sector and we deeply value positive and constructive engagement with SGF.
<b>Who</b>	<ul style="list-style-type: none"><li>• [redacted – section 38(1)(b)], Scottish Grocers Federation</li><li>• [redacted – section 38(1)(b)], Scottish Grocers Federation</li><li>• [redacted – section 38(1)(b)], Scottish Grocers Federation</li></ul>
<b>Why</b>	An opportunity to work collaboratively with the Scottish Grocer's Federation and gain some insight to the key challenges currently being faced by the Scottish convenience sector.
<b>Expected outcome</b>	Creating positive relationships with stakeholders across the retail sector, both working towards the same goal of contributing to the economic growth of Scotland.
<b>Supporting official</b>	[redacted – section 38(1)(b)], Retail Policy, [redacted – section 38(1)(b)] [redacted – section 38(1)(b)], Retail Policy, [redacted – section 38(1)(b)]
<b>Briefing contents</b>	[redacted – out of scope]

[redacted – out of scope]

## **BIOGRAPHIES**

[redacted – section 38(1)(b)]

[redacted – out of scope]

**ANNEX B**

[redacted – out of scope]

**ANNEX C**

[redacted – out of scope]

**ANNEX D**

[redacted – out of scope]

## **REGULATIONS**

### **PUBLIC HEALTH SUPPLEMENT**

#### **Lines to take**

- The Budget 2024-25 signalled Ministers intention to explore the reintroduction of a non-domestic rates Public Health Supplement for large retailers in advance of the next Budget.
- Ministers have discussed the reintroduction of a non-domestic rates Public Health Supplement in meetings with stakeholders, including with retail and public health representative organisations and also in other forums such as the New Deal for Business Non-Domestic Rates subgroup.
- Discussions with interested parties will ensure that considered and informed decisions can be made in advance of the 2025-26 budget.

[redacted – out of scope]

**ANNEX E**

[redacted – out of scope]

**DOCUMENT 30**

**Briefing – Deputy First Minister’s visit to Scotmid Cooperative – 19 December 2024**

<b>What</b>	<p>Store visit to Scotmid Cooperative, this was requested after a meeting with the Scottish Retail Consortium (SRC) held on 15 May 2024 where DFM stated she was happy to consider all visit requests subject to diary availability.</p> <p>This visit was originally meant to take place on 18<sup>th</sup> September but has been rescheduled due to parliamentary business.</p>
<b>Where</b>	Scotmid, 5-19 Leven St, Edinburgh EH3 9LH
<b>When</b>	Thursday 19 <sup>th</sup> December 2024, 09:00-09:45
<b>Key message(s)</b>	[redacted – out of scope]
<b>Who</b>	<ul style="list-style-type: none"> <li>• [redacted – section 38(1)(b)], Scotmid</li> <li>• [redacted – section 38(1)(b)], Scotmid</li> </ul>
<b>Why</b>	<p>[redacted – section 38(1)(b)]</p> <p>This is an introductory meeting and an opportunity to engage with a key stakeholder. This engagement stems from recent correspondence with [redacted – section 38(1)(b)] <a href="#">MiCase - View Case 415983</a>.</p>
<b>Supporting official</b>	[redacted – section 38(1)(b)], Retail Policy, [redacted – section 38(1)(b)]
<b>Briefing contents</b>	<p><b>Annex A:</b> Itinerary, Biographies and Background</p> <p><b>Annex B:</b> Top lines to cover suggested topics</p>
<b>Media handling</b>	There may be a request for a photograph to be taken for social media purposes.
<b>Dress code</b>	Business attire,
<b>Greeting party and specific meeting point</b>	You will be greeted by [redacted – section 38(1)(b)] and [redacted – section 38(1)(b)] at the front of the store at 09:00.

[redacted – out of scope]

## BIOGRAPHIES

[redacted – section 38(1)(b)]

[redacted – out of scope]

### Recent Media Releases:

- [SRC: Scottish Ministers Deserve Praise for Ditching Grocery Surtax](#) – **Scottish Retail Consortium Director, [redacted – section 38(1)(b)], said –** *““The Scottish Government has seen the light and turned away from the damaging and retrograde idea of introducing a business rate surtax on grocery retailers. This ill-considered measure would have unfairly penalised food and drink shops who already pay very significant amounts in rates and who face a business rate already at a 25-year high. These retailers are being clobbered by the UK Government’s colossal increase in employer national insurance contributions which disproportionately impacts the retail industry, which has seen sales flatline for much of the year. Removing this surtax lifts a damaging cloud from the investment horizon and allows grocers to more favourably assess Scotland as a nation with investment potential. Scottish Ministers promised to consult widely and fairly and deserve praise for clearly listening to our representations and ditching this grocery surtax. Retail crime has become a scourge of communities across Scotland and we know that soaring levels of shoplifting is the main factor behind abuse and threats towards shop workers. The vital funding promised by the Finance Secretary is positive and must be used effectively to tackle persistent offenders and organised crime. Retailers are already taking action to make shops safer for customers and colleagues; they’ll warmly welcome this further support from the Scottish Government.”*
- [redacted – out of scope]

**TOP LINES ON SUGGESTED TOPICS FOR DISCUSSION**

[redacted – out of scope]

[redacted – out of scope]

**PUBLIC HEALTH SUPPLEMENT**

**Lines to take**

- **We have no plans to introduce a Public Health Supplement at this time**, following exploratory discussions with stakeholders and taking into consideration cumulative burdens, including UK Government increases in employer national insurance contributions.
- The Scottish Budget 2024-25 signalled an intention to explore the reintroduction of a non-domestic rates Public Health Supplement for large retailers in advance of the next Budget.

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

**DOCUMENT 31**

**Briefing – Minister for Employment and Investment at Scottish Retail Consortium Board Meeting, 7 January 2025**

<b>What</b>	A round table discussion with board members of the Scottish Retail Consortium (SRC).
<b>Where</b>	Microsoft Teams meeting [redacted]
<b>When</b>	Tuesday, 7 January 2025, 10:00-11:00
<b>Key message(s)</b>	[redacted – out of scope]
<b>Who</b>	<ul style="list-style-type: none"> <li>• [redacted – section 38(1)(b)], Dobbies Garden Centres (SRC’s Chair)</li> <li>• [redacted – section 38(1)(b)], The Paint Shed</li> <li>• [redacted – section 38(1)(b)], Tesco</li> <li>• [redacted – section 38(1)(b)], Scotmid</li> <li>• [redacted – section 38(1)(b)], Scottish Grocers Federation</li> <li>• [redacted – section 38(1)(b)], Sainsburys</li> <li>• [redacted – section 38(1)(b)], One O One Convenience Stores</li> <li>• [redacted – section 38(1)(b)], John Lewis &amp; Partners</li> <li>• [redacted – section 38(1)(b)], McDonalds</li> <li>• [redacted – section 38(1)(b)], Kingfisher</li> <li>• [redacted – section 38(1)(b)] ASDA</li> <li>• [redacted – section 38(1)(b)], M&amp;S</li> <li>• [redacted – section 38(1)(b)], Federation of Independent Retailers</li> <li>• [redacted – section 38(1)(b)] Boots</li> <li>• [redacted – section 38(1)(b)], Amazon UK</li> <li>• [redacted – section 38(1)(b)], Scottish Retail Consortium</li> <li>• [redacted – section 38(1)(b)], Scottish Retail Consortium</li> </ul>
<b>Why</b>	Mr Arthur was due to meet with the SRC Board on 5 <sup>th</sup> November in advance of the 2025/26 budget announcement, This was then rescheduled to now as he was asked by DFM to attend an event in London at the same time.
<b>Expected outcome</b>	Creating positive relationships with stakeholders across the retail sector, both working towards the same goal of contributing to the economic growth of Scotland.
<b>Supporting official</b>	[redacted – section 38(1)(b)], Retail Policy, [redacted – section 38(1)(b)] [redacted – section 38(1)(b)], Retail Policy, [redacted – section 38(1)(b)]
<b>Briefing contents</b>	<b>Annex A:</b> Agenda, Biographies and Background <b>Annex B:</b> Introductory Remarks <b>Annex C:</b> Top Lines <b>Annex D:</b> Infographic – Retail in Scotland

## AGENDA

[redacted – out of scope]

## BIOGRAPHIES

[redacted – section 38(1)(b)]

[redacted – out of scope]

## SCOTTISH RETAIL CONSORTIUM – BUDGET SUBMISSION

[redacted – section 38(1)(b)], Scottish Retail Consortium provided the Finance Secretary with the SRC's list of recommendations for consideration in the upcoming SG budget. The full paper can be found here [SRC Scottish Budget Recommendations 2025-26 details - Objective ECM \(scotland.gov.uk\)](#) with the key points outlined below:

- [redacted – out of scope]
- Drop the proposed business rate surtax on larger grocery stores.
- [redacted – out of scope]

[redacted – out of scope]

## RECENT MEDIA RELEASES

- [redacted – out of scope]
- [SRC: Scottish Ministers Deserve Praise for Ditching Grocery Surtax](#) – **Scottish Retail Consortium Director, [redacted – section 38(1)(b)], said** – *““The Scottish Government has seen the light and turned away from the damaging and retrograde idea of introducing a business rate surtax on grocery retailers... the UK Government’s colossal increase in employer national insurance contributions disproportionately impacts the retail industry, which has seen sales flatline for much of the year. Removing this surtax lifts a damaging cloud from the investment horizon and allows grocers to more favourably assess Scotland as a nation with investment potential. Retail crime has become a scourge of communities across... The vital funding promised by the Finance Secretary is positive and must be used effectively to tackle persistent offenders and organised crime.”*



**INTRODUCTORY REMARKS**

- [redacted – out of scope]
- Additionally, although the 2024/25 Budget signaled an intention to explore the reintroduction of a Public Health Supplement for large retailers, we have taken the decision not to proceed. Taking into consideration cumulative burdens, including UK Government increases in employer national insurance contributions.
- [redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

## **REGULATIONS**

### **PUBLIC HEALTH SUPPLEMENT**

#### **Lines to take**

- **We have no plans to introduce a Public Health Supplement at this time**, following exploratory discussions with stakeholders and taking into consideration cumulative burdens, including UK Government increases in employer national insurance contributions.
- The Scottish Budget 2024-25 signalled an intention to explore the reintroduction of a non-domestic rates Public Health Supplement for large retailers in advance of the next Budget.

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

[redacted – out of scope]

## DOCUMENT 32

**From:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>  
**Sent:** 18 November 2024 13:49  
**To:** [redacted – section 38(1)(b)] <[redacted – section 38(1)(b)]@gov.scot>  
**Subject:** RE: Tax Director @ Charlotte Street Partners

Hi [redacted – section 38(1)(b)],

To see some additional lines on PHS if helpful.

### NON-DOMESTIC RATES PUBLIC HEALTH SUPPLEMENT

- The Scottish Budget 2024-25 signalled an intention to explore the reintroduction of a non-domestic rates Public Health Supplement for large retailers in advance of the next Budget.
- Discussions with interested parties will ensure that considered and informed decisions can be made in advance of the 2025-26 budget, including understanding the impact of the previous levy.

Thanks,  
[redacted – section 38(1)(b)]

**From:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>  
**Sent:** 18 November 2024 13:20  
**To:** [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>; [redacted – section 38(1)(b)] <[\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot)>  
**Subject:** Tax Director @ Charlotte Street Partners

Afternoon,

[redacted – section 38(1)(b)] is doing an event at Charlotte Street Partners on Wednesday, briefing attached. The stated interests are [redacted – out of scope] and the public health supplement. I've included some recent lines covering these areas, but if you need anything changed/removed, let me know.

I've sent this to [redacted – section 38(1)(b)]'s team separately.

Thanks,

**[redacted – section 38(1)(b)]** ([redacted – section 38(1)(b)])  
[redacted – section 38(1)(b)], Tax Coordination & Engagement | Directorate for Tax and Revenues | Scottish Government | Victoria Quay | Edinburgh EH6 6QQ

e: [\[redacted – section 38\(1\)\(b\)\]@gov.scot](mailto:[redacted – section 38(1)(b)]@gov.scot) | Teams or [redacted – section 38(1)(b)]

[redacted – section 38(1)(b)]

## DOCUMENT 33

DIRECTORATE FOR LOCAL GOVERNMENT AND  
HOUSING  
DLGH: Local Government & Analytical Services  
Division



[redacted – section 38(1)(b)]  
[redacted – section 38(1)(b)]@bhf.org.uk

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Our ref: 202400441023

18 December 2024

Dear [redacted – section 38(1)(b)],

Thank you for your correspondence of 14 November 2024 to the Cabinet Secretary for Finance and Local Government regarding the introduction of a Public Health Supplement. I have been asked to thank you for your correspondence and to respond on this occasion.

The Scottish Budget 2025-26, published on 4 December, confirmed that following exploratory discussions with stakeholders and taking into consideration cumulative burdens, including UK Government increases in employer national insurance contributions, the Scottish Government has no plans to introduce a Public Health Supplement at this time.

I would however like to reassure you that, with regard to alcohol harm prevention, the Scottish Government is committed to reducing alcohol-related harm and will continue to drive progress in this vital area of work.

One of the tangible examples to reduce alcohol harm is through Minimum Unit Pricing and the recent increase to 65p per unit is a welcome step forward. In addition, exploratory work in relation to the introduction of an automatic uprating mechanism is underway to ensure that the policy maintains its effect going forward.

Additionally, the Scottish Government remains committed to progressing work on protecting children and young people from exposure to alcohol marketing and promotion. Research has consistently shown that exposure to marketing is associated with an increased likelihood that children will start to drink or, if they

already drink, drink more. We are therefore commissioning Public Health Scotland to carry out a review of the evidence to support decisions on potential proposals in relation to alcohol marketing that may be taken forward in future, under devolved powers, to ensure clear public health outcomes are delivered.

Finally, with regards to liver disease, the Scottish Government recognises the importance of ensuring healthcare professionals at all levels are provided with the right information and resources to manage conditions which cause or contribute to liver disease, including early identification and screening. The Scottish Government is supporting innovation in this area and is working in partnership with Alcohol and Drug Partnerships and local Health Boards to develop a nationwide model for the early detection of alcohol-related liver disease. This work will build on learning taken from the innovative intelligent Liver Function Testing (iLFT) pilot pioneered by NHS Tayside and Scottish Government through its national Centre for Sustainable Delivery (CfSD) has formed a Specialty Delivery Group for Liver Disease. Scottish Ministers are also committed to taking action on the causes of liver disease and continue to take a range of actions across alcohol and diet and healthy weight to address the causes of liver disease, including legislating to restrict the promotion of less healthy food and drink.

Yours sincerely

[redacted – section 38(1)(b)]

**LGAS: LG Finance and Non-Domestic Rates Unit**

## DOCUMENT 34

Minister for Public Finance  
Minister airson Ionmhas Poblach  
Ivan McKee MSP/BPA



Scottish Government  
Riaghaltas na h-Alba  
gov.scot

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

[redacted – section 38(1)(b)]  
[redacted – section 38(1)(b)]@britishlivertrust.org.uk

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Our ref: 202400441137  
Your ref: British Liver Trust | Major opportunity to drive down liver deaths through Alcohol Harm Prevention Levy

18 December 2024

Dear [redacted – section 38(1)(b)],

Thank you for your correspondence of 13 November 2024 to the Cabinet Secretary for Finance and Local Government, and also the Cabinet Secretary for Health and Social Care regarding the introduction of a Public Health Supplement. I am responding as I have portfolio responsibility for non-domestic rates.

The Scottish Budget 2025-26 confirmed that following exploratory discussions with stakeholders and taking into consideration cumulative burdens, including UK Government increases in employer national insurance contributions, the Scottish Government has no plans to introduce a Public Health Supplement at this time.

With regard to alcohol harm prevention, I would like to reassure you that the Scottish Government is committed to reducing alcohol-related harm and we will continue to drive progress in this vital area of work.

As you are well aware, one of the tangible examples to reduce alcohol harm is through Minimum Unit Pricing and the recent increase to 65p per unit is a welcome step forward. In addition, exploratory work in relation to the introduction of an automatic uprating mechanism is underway to ensure that the policy maintains its effect going forward.

Additionally, the Scottish Government remains committed to progressing work on protecting children and young people from exposure to alcohol marketing and promotion. Research has consistently shown that exposure to marketing is

associated with an increased likelihood that children will start to drink or, if they already drink, drink more. We are therefore commissioning Public Health Scotland to carry out a review of the evidence to support decisions on potential proposals in relation to alcohol marketing that may be taken forward in future, under devolved powers, to ensure clear public health outcomes are delivered.

Finally, with regards to liver disease, we recognise the importance of ensuring healthcare professionals at all levels are provided with the right information and resources to manage conditions which cause or contribute to liver disease, including early identification and screening. The Scottish Government is supporting innovation in this area and is working in partnership with Alcohol and Drug Partnerships and local Health Boards to develop a nationwide model for the early detection of alcohol-related liver disease. This work will build on learning taken from the innovative intelligent Liver Function Testing (iLFT) pilot pioneered by NHS Tayside and Scottish Government through its national Centre for Sustainable Delivery (CfSD) has formed a Specialty Delivery Group for Liver Disease. We are also committed to taking action on the causes of liver disease and continue to take a range of actions across alcohol and diet and healthy weight to address the causes of liver disease, including legislating to restrict the promotion of less healthy food and drink.

Yours sincerely,

**IVAN MCKEE**