

## Summary of Smith Commission Agreement

Constitution	Social Justice	Finance
<ul style="list-style-type: none"> <li>• Permanence of Scottish Parliament</li> <li>• Scottish Parliament consents to UK Parliament making law in devolved areas</li> <li>• All powers related to Scottish Parliament and local government elections in Scotland</li> <li>• Operation of Scottish Parliament and Scottish Administration</li> <li>• Super-majority for legislation on Scottish Parliament franchise, electoral system and membership</li> <li>• Inter-governmental machinery between Scottish and UK Governments to be reformed</li> <li>• Scottish Government representation of the UK to the EU</li> <li>• Management of the Crown Estate's economic assets and revenue generation</li> <li>• Formal consultative role reviewing the BBC's charter, strategic priorities for OFCOM in Scotland, Maritime and Coastguard Agency, Northern Lighthouse board and Energy Market Regulation and Renewables</li> </ul>	<ul style="list-style-type: none"> <li>• Administrative power to change the frequency of Universal Credit (UC) payments. Vary housing cost element of UC</li> <li>• Devolved powers outside of UC include benefits for carers, disabled people and those who are ill; Regulated Social Fund and Discretionary Housing Payments</li> <li>• Powers to create new benefits and top-up reserves in areas of devolved responsibility</li> <li>• All powers over support for unemployed people through DWP Employment programmes</li> <li>• Recommendation for devolution of abortion and further discussions on Health and Medicines</li> <li>• All powers over management and operation of all reserved tribunals</li> <li>• Allow public sector operators to bid for rail franchises; power to change speed limits and functions of the British Transport Police in Scotland</li> <li>• Determine how supplier obligations are designed and implemented in relation to energy efficiency and fuel poverty in Scotland</li> <li>• Licensing of onshore oil and gas extraction underlying Scotland and responsibility for mineral access rights for underground onshore extraction of oil and gas in Scotland</li> <li>• Powers over particular competition issues arising in Scotland</li> <li>• Consumer advocacy and advice devolved</li> <li>• Power to prevent the proliferation of Fixed-Odds Betting Terminals</li> </ul>	<ul style="list-style-type: none"> <li>• Power to set the rates of Income Tax and the thresholds at which these are paid for the non-savings and non-dividend income of Scottish taxpayers</li> <li>• VAT receipts raised in Scotland by the first 10 percentage points of the standard rate of VAT to be assigned to the Scottish Government's budget</li> <li>• Power to charge tax on air passengers leaving Scottish airports</li> <li>• Power to charge tax on the commercial exploitation of aggregates in Scotland (once current legal issues in relation to Aggregates Levy have been resolved)</li> <li>• UK and Scottish Governments will work together to avoid double taxation and make administration as simple as possible for taxpayers</li> <li>• Updated fiscal framework for Scotland, consistent with the overall UK fiscal framework</li> </ul>