

Draft Command Paper Clauses

Clause	Subject	Summary
1	Permanence of the SP and SG	Delivers UK legislation to state that the Scottish Parliament (“SP”) and Scottish Government (“SG”) are permanent institutions.
2	Sewel Convention	Putting the Sewel Convention on a statutory footing.
4	Super-majority for certain SP legislation	Requires certain types of electoral legislation to be passed by a two-thirds majority of the SP.
5	Conduct of elections	Relates to the administration and conduct of SP and local government elections in Scotland.
6	Franchise	Provides for legislative competence over franchise for elections to the SP and local government elections in Scotland to be devolved.
10-12	Income Tax	Will give the SP the powers to introduce new rates and bands of income tax above the UK personal allowance. The clauses also deal with a consequential issue relating to the interaction between Capital Gains Tax and income tax rates.
13	VAT	Will assign to the SG budget the first 10% of the revenue attributable to Scotland from the standard rate of VAT.
14	Air passenger duty	Will give the SP the power to charge a tax on air passengers departing from Scottish airports.
15	Aggregates levy	Devolves the power to charge tax on the commercial exploitation of aggregate in Scotland to the SP.
23	Crown Estate in Scotland	Provides for the management and revenue of Crown Estate assets in Scotland to be transferred to the SP, for management responsibility to be further devolved within Scotland, and a MoU between the Scottish and UK governments to protect strategic UK-wide critical national infrastructure.
24	Equal opportunities	Relates to the role of the SP in relation to equalities.
25	Scottish tribunals	Relates to tribunals dealing with reserved matters in Scotland.
31	Licensing and access rights for onshore oil and gas extraction	Addresses mineral access rights and licensing for onshore extraction of oil and gas.
37	Rail franchising	Relates to the powers related to rail franchising.
38- 39	Energy efficiency and fuel poverty	Powers over the design and implementation of supplier obligations relating to energy efficiency and fuel poverty in Scotland.