

Audit and Scrutiny Committee
12 September 2023

At a Special Meeting of the Audit and Scrutiny Committee of North Ayrshire Council at 11.00 a.m. involving participation by remote electronic means.

Present

John Bell, Eleanor Collier, Cameron Inglis, Tom Marshall, Davina McTiernan and John Sweeney.

Also Present

Timothy Billings, Tony Gurney, Amanda Kerr, Christina Larsen, Nairn McDonald, Louise McPhater and Ronnie Stalker.

In Attendance

M. Boyd, Head of Service (Finance); L. Kirk, Interim Head of Service (Economic Development and Regeneration) and N. McIlvanney, Interim Head of Service (Growth, Investment and Employability) (Place); A. Craig, Head of Service (Democratic), C. Stewart, H. Clancy and S. Wilson, Committee Services Officers (Chief Executive's Service).

Chair

Councillor Bell in the Chair.

Apologies

Donald Reid and Matthew McLean.

1. Declarations of Interest

There were no declarations of interest by Members in terms of Standing Order 11 and Section 5 of the Code of Conduct for Councillors.

2. Call In: B714 Upgrade

Submitted report by the Chief Executive on a call-in request in respect of a decision taken by Cabinet on 29 August 2023 to (a) agree to the submission of the updated Outline Business Case to the UK Government for approval, informed by feedback on the draft submission; and (b) approve the reallocation of Council funding, detailed at Appendix 1 to the report, to support the delivery of the project, subject to the approval of the Final Business Case. The original Cabinet report was attached at Appendix 1 to the report. Appendix 2 to the report contained a briefing note provided by the Interim Head of Service (Economic Development and Regeneration) in response to the matters raised in the call-in request.

The Cabinet on 29 August 2023 agreed (a) to the submission of the updated Outline Business Case to the UK Government for approval, informed by feedback on the draft submission; and (b) to approve the reallocation of Council funding, detailed at Appendix 1, to support the delivery of the project, subject to the approval of the Final Business Case.

Subsequently, a call-in request was received from Councillors McPhater, Kerr and McDonald in the following terms:

Reason for Call-In

“Funding should not be cut from important investment in Community Wealth Building, town centre regeneration and economic development to deliver what is a reduced upgrade of the B714. Alternative funding sources should be identified.

Additionally, the B714 project is of major importance to North Ayrshire and our region’s future economic prospects. However, the Cabinet’s proposal removes the active travel elements from the initial project delivery, with no timeframe for future phases nor any guarantees that funding will be available for them. A Council that has declared a climate emergency, that has set an ambitious net zero target and has an administration that supposedly prioritises tackling climate change, shouldn’t be repeating the mistakes of the past and undertaking major road projects without investing in active travel infrastructure as part of that project.”

Desired Outcome

“The Council should utilise the money available from the PPP service concession as an alternative funding source.

A further report to be brought back to Cabinet outlining a concrete timetable and funding proposal for the delivery of the active travel elements in the project.”

The Head of Democratic Services summarised the procedure for considering the call-in request in terms of Standing Orders and referred to the Cabinet decision.

Thereafter, the Members who had requested the call-in were invited to speak and Councillor McDonald addressed the Committee in support of the call-in request.

The Chair then invited Councillor Gurney, as the Cabinet Member for Green Environment and Economy, to address the meeting. Councillor Gurney explained the reasoning for the Cabinet decision and referred to a briefing note from the Interim Head of Service (Economic Development and Regeneration) provided at Appendix 2 to the report.

The Interim Head of Service (Economic Development and Regeneration) and the Head of Service (Finance) were also heard in relation to the report presented to Cabinet and on issues raised by the call-in, reference being made to the briefing note at Appendix 2 to the report.

Members asked questions of the Interim Head of Service (Economic Development and Regeneration) and were provided with further information in relation to:-

- The timescale of the tender process and assessment of submissions;
- the impact that any budget reduction might have on the intended project specification including project delivery; and
- the deadline for submission of the Business Case to the UK Government.

Councillor Sweeney, seconded by Councillor Bell, moved that the Committee agree to accept the terms of the call-in request and refer the matter to the Cabinet for further consideration.

As an amendment Councillor Collier, seconded by Councillor McTiernan, moved that the Committee agree not to support the call-in request and that the previous decision of Cabinet should stand.

Thereafter, on a division and a roll call vote, there voted for the amendment, Councillors Collier, Inglis, Marshall and McTiernan (4) and for the motion, Councillors Bell and Sweeney (2). The amendment was declared carried.

Accordingly, the Committee agreed (a) not to support the call-in request; and (b) that the previous decision of Cabinet should stand.

2. Call In: Council Tax Multipliers – Scottish Government Consultation

Submitted report by the Chief Executive on two call-in request in respect of a decision taken by Cabinet on 29 August 2023 in which, having noted the importance of recognising that this was a consultation response, and that decisions on Council Tax setting were made at full Council as part of the annual budget setting process and that no changes were being made to the Council Tax levels currently set, the Cabinet agreed to approve the Consultation response from North Ayrshire Council included in Appendix 1 to the report, for submission to the Scottish Government by 20 September 2023. The two call-in requests were presented (in the order received) at Appendices 1A and 1B to the report. The original Cabinet report and consultation response were attached at Appendix 2 to the report. Appendix 3 to the report contained briefing notes provided by the Head of Service (Finance) in response to the matters raised in the call-in request form.

The Cabinet on 29 August 2023 agreed to approve the proposed consultation response at Appendix 1 to the report, for submission to the Scottish Government by the consultation response deadline.

Subsequently, two call-in requests were received in the following terms from (A) Councillors McPhater, Kerr and McDonald; and (B) Councillors Billings, T. Ferguson and Stalker.

(A) Reason for Call-In (Councillors McPhater, Kerr and McDonald)

“In 2007, the SNP were elected on a manifesto to “scrap the unfair Council Tax”. 16 years later we still have Council Tax, and it is still based on historic property valuations.

Repeating the tinkering on the Council Tax formula for bands E-H, which was first implemented in 2017, does not repair local governments broken finances. The amount raised from the proposal amounts to less than 5% of our current council tax income.

Nor will tinkering with banding formulas make Council Tax fairer. It is a fundamentally regressive form of tax. The size of a property is not a good indicator of wealth or income, and the proposed changes will undoubtedly hit households who are on low incomes. For example, the changes will hit pensioners on a fixed income particularly hard, as well as young families struggling due to the cost-of-living crisis.

The Council Tax Reduction is inadequate and will not address the full range of needs of those hit by these Council Tax rises.

Furthermore, without a full revaluation, these changes will exacerbate the inequity between new build properties and those recently valued with those older properties that have been improved or extended. This will make the system less fair.

We are living through the worst cost of living crisis in generations with massive rises in households' energy bills, food costs, mortgages and rent. To hit a large number of households with large Council Tax increases at this time is deeply unfair."

Desired Outcome

"The consultation response be amended to reflect these points and to oppose the proposal on these grounds.

As an alternative, the Council's position should be to argue for reform of local taxation. This should include exploration of options such as, but not limited to, a full and thereafter regular revaluation of Council Tax, a replacement property tax, a local service tax, land value tax and a local income tax. North Ayrshire Council should advocate for a system based on a mix of local taxation options which are progressive and deliver real fiscal empowerment for councils to provide the services that our communities need."

(B) Reason for Call-In (Councillors Billings, Todd Ferguson and Stalker)

"We consider that there should be no changes made to the multipliers used to calculate council tax. The reasons are:

1 – it is well established that Council Tax needs to be changed because it takes no account of people's ability to pay. This was recognised by the SNP Scottish government years ago but there has been no attempt made to bring forward a fairer system of raising local government funds. This change will further exacerbate the fundamental unfairness of the Council tax system which will create financial harm to many people even though they may live in larger homes.

2 – the current wording of the consultation response does not recognise the significant detrimental impact caused to Arran. Arran has nearly double the numbers of E to H properties compared to mainland North Ayrshire. Cost of living on Arran is already significantly higher than on the mainland and this change will further raise the cost of living on Arran which will put it at a disadvantage compared with the mainland. The Island Act legislation requires that there is a full economic and social assessment made when deciding on policy issues, and island must not be disadvantaged when compared with the mainland. This requirement is not stated with the consultation response.

3 – the comparisons between Scotland’s and England’s council tax rates are too simplistic and don’t recognise the reality of property price differentials between the majority of England and Scotland. England has a lower % of properties in the E to H bands than in Scotland, and on average property prices in England are higher than those in Scotland. In areas which have high levels of Council Tax, such as North East England over 50% of properties in band A (compared with just over 30% in North Ayrshire). Therefore, in Scotland there will be many more families on middle and lower incomes living in higher rated properties, who already pay more council tax than a property of a similar value in England. These families will be hit hard by these proposals with no possibility of obtaining any relief. The cost of living is already at crisis point and these proposals will only add to the existing hardship.”

Desired Outcome

“The desired outcome is that the North Ayrshire Council response on the proposed changes to Scotland’s council tax multipliers is changed to reflect the point made above.

Specifically:

Question 1 – NO

Council tax is a flawed system for raising local taxation as it takes no account of people’s ability to pay. This has long been recognised by the Scottish government. These proposed changes will harm many families living in larger properties who are already struggling with the cost of living crisis but fall outwith any support criteria.

Comparisons that try to claim that on average Scotland’s rates of council tax are lower than those in England but this is a very simplistic view of council tax comparison. It does not take into account the fact that England has a lower % of properties in bands E to H and where some of the highest rates of council tax are set there are very high levels of properties in band A. The result of this is that more families in Scotland are living in homes with higher bands when compared with a property of a similar value in England. Many Scottish families are already paying more than a family in England in similar valued homes.

When was something in England ever a reason for the SNP Scottish government to do something in Scotland? Scotland already has a higher level of taxation than in England (income tax and Land and Building Transaction tax are two examples). These proposals will further increase the competitive disadvantage of living in Scotland.

Question 2 – NO

There should be no change to the current multiplier rates. Council tax is not based on the ability to pay. Increasing rates of council tax for higher banded properties does nothing to address the basic flaw in the council tax system.

There will be many families living in higher band properties who are on middle to low incomes and will already be struggling with the cost of living crisis. They will be severely affected by these changes further increasing the struggle they have to make ends meet.

Question 3 – no answer as there is no option to say no change.

Question 4 – Other

There should be no change to band multipliers.

Question 5 – YES

The criteria for relief from tax should be the same for all families irrespective of the tax banding of their homes. The levels of relief must take in to account the ability to pay which may result in higher levels of relief for families liable for higher levels of taxation.

Question 6 – use current response.

Question 7 – use current response.

Question 8 – use current response.

Question 9 – use current response with the addition of the following:

Arran has only 25% of properties in bands A and B compared with 57% in North Ayrshire overall. In addition Arran has is a much higher % of properties in bands E to H compared to the mainland (36% vs 19%). Therefore, families on Arran are on average already paying a much higher rate of council tax compared with mainland North Ayrshire. Any changes to E to H bands will have a significantly greater detrimental impact on Arran.

Arran already has higher costs of living when compared with the mainland. These council tax changes will increase the cost disparity and will have a far greater negative impact on Arran residents.

The Island Act legislation required that policy changes don't disadvantage island residents compared to the mainland. These council tax proposals will have a greater impact for island residents, therefore, if a change is made to council tax multipliers there must be some form of compensation or mitigation so that island residents are not unfairly disadvantaged.

Question 10 – YES

Arran island residents, who are on average already in higher tax banded properties, will be more greatly affected by these proposals when compared with the mainland. These disproportional impacts must be considered in accordance with the Island Act legislation.”

The Chair outlined the procedure for the Committee when dealing with multiple call-in requests, namely where more than one request had been received relating to one decision of Cabinet.

Thereafter, the Members who had requested call-in (A) were invited to speak and Councillor McDonald addressed the Committee in support of the call-in request.

Thereafter, the Members who had requested call-in (B) were invited to speak and Councillor Billings addressed the Committee in support of the call-in request.

The Chair then invited Councillor Larsen, as the Cabinet Member for Finance, to address the meeting. Councillor Larsen advised that she would respond to the two call-in requests; explained the reasoning for the Cabinet decision; and referred to an explanatory note from the Head of Service (Finance) provided at Appendix 3 to the report.

The Head of Service (Finance) was also heard in relation to the report presented to Cabinet and on issues raised by the call-in, reference being made to the explanatory note at Appendix 3 to the report.

Members asked questions and were provided with further information in relation to:-

- the broader issues involved, specifically on Council Tax reform;
- the expansion of the Council Tax reduction scheme, which already included single person discount, to support as many households as possible affected by the proposal;
- including a reference to the Islands Act in the Scottish Government consultation response, to take account of a full economic and social impact assessment of the proposal;
- the financial challenges and pressures on Council budgets, including funding gaps and the ability to raise revenue;
- the issue of newly constructed properties, and clarification that had subsequently been obtained from the Assessor, relating to the notional market value of new properties as at 1 April 1991; and
- distribution of any additional revenue generated across the country and the role of the Directors of Finance Group in seeking to ensure an appropriate funding allocation across Councils.

Councillor Inglis, seconded by Councillor Sweeney, moved that the Committee agree to accept the terms of the call-ins (the Head of Democratic Services having sought clarification on whether the full terms of call-in (B) were part of the motion and received confirmation that they were) and refer the matter to the Cabinet for further consideration with the recommendation that Cabinet considers (i) in relation to call-in (A) the terms of the call-in and that the response to the consultation questions 1 and 2 should be “No”, and (ii) in relation to call-in (B) the terms of the call-in and the proposed response tabled which includes reference to the Islands (Scotland) Act 2018.

As an amendment Councillor Collier, seconded by Councillor McTiernan, moved that the Committee agree not to support the call-ins and that the previous decision of Cabinet should stand, notwithstanding that a reference to the Islands (Scotland) Act 2018 should be included in the consultation response.

Thereafter, on a division and a roll call vote, there voted for the amendment, Councillors Collier and McTiernan (2) and for the motion, Councillors Bell, Inglis, Marshall and Sweeney (4), and the motion was declared carried.

Accordingly, the Committee agreed that the terms of the call-ins be referred to the Cabinet for further consideration, with a recommendation that Cabinet considers (i) in relation to call-in (A) the terms of the call-in and that the response to the consultation questions 1 and 2 should be “No”, and (ii) in relation to call-in (B) the terms of the call-in and the proposed response tabled which includes reference to the Islands (Scotland) Act 2018.

3. Call-In: Visitor Levy Consultation

Submitted report by the Chief Executive on a call-in request in respect of a decision taken by Cabinet on 29 August 2023 in which, having welcomed the principle of having fiscal flexibility at a local level, irrespective of whether it was ultimately exercised, the Cabinet agreed (a) to authorise officers to respond to consultations on the Visitor Levy (Scotland) Bill as detailed in Appendix 1 to the report by expressing support for the introduction of a levy, subject to further exploration of costs and benefits; and (b) to note the formation of an internal Visitor Levy Officer Working Group which would engage with the Tourism Forum, businesses and regional stakeholders to inform any future emerging proposals related to the implementation of a visitor levy. The original Cabinet report and consultation response were attached at Appendix 1 to the report. Appendix 2 to the report contained a briefing note provided by the Interim Head of Service (Growth, Investment and Employability) in response to the matters raised in the call-in request.

The Cabinet on 29 August 2023 agreed to approve the proposed consultation response at Appendix 1 to the report, for submission to the Scottish Government by the consultation deadline of 15 September 2023.

Subsequently, a call-in request was received from Councillors Billings, T. Ferguson and Stalker in the following terms:

“Reason for Call-In

The decision of the Cabinet was to respond to the consultation ‘in support of the introduction of a levy’. We do not agree that North Ayrshire Council should be in support of the introduction of a levy at this time. There is insufficient detail in the draft legislation to ensure that any levy would be reasonable, proportionate and not have an overall harm on the visitor industry of North Ayrshire and Arran.

We consider that the responses in the consultation document are incomplete, unworkable and do not reference a number of very important issues that have been raised in discussion with constituents. These are:

The need for a Visitor Levy: The case for a Visitor Levy has not yet been made as there are concerns that a levy will be burdensome, expensive to operate, and removed local control of visitor funds. The cost of operating a business is already high in Scotland with high levels of taxation and VAT at 20% on all visitor services which is significantly more than many countries where visitor levies are applied. In addition, the cost of carrying on business on North Ayrshire’s islands is already higher than the mainland.

Existing Visitor Gifting Schemes: There are several voluntary visitor gifting schemes operating on Arran, which cost nothing to run and raise considerable amounts of money that is then used for the benefit of visitors to Arran. The imposition of a centralised compulsory visitor levy will harm the functioning of these schemes and reduce the funds available for use on Arran.

Where the funds are spent: A centrally controlled visitor levy will remove local decision-making about how donations from visitors will be spent. If there is going to be a visitor levy then the local authority must undertake full engagement with its visitor businesses and communities and agree how the funds raised should be spent and in what proportion across the local authority area.

Definition of Chargeable Transaction: The consultation response states that using the total overnight charge would be preferable to what the Bill suggests, which is just the accommodation element of the stay. Using the total overnight charge would be unworkable, unfair and anticompetitive. This is because:

- Accommodation providers regularly offer a bundled offer that could include a combination of accommodation, breakfast, dinner, parking, leisure facilities, spa treatments, and ferry travel. These are often used to promote the business and attract visitors out of season. It would be totally unreasonable for a guest staying at a multiservice accommodation providers (such as a hotel or bed & breakfast) to pay the visitor levy on the total cost of their stay.
- Having a levy on the total cost of stay would be unworkable as it would be impossible to know what was and was not included. For example, if the levy were to be on the total cost of the stay, would that be for guests who purchase the bundle up front or for all guests even if they only book a room up front but then go on to purchase breakfast, dinner and spa treatments? What about hotel guests who only book a room and then pay as they go for additional services?
- If hotel guests have to pay the levy on more than just the room then hotels would have two prices, one for guests charging services to the room and the second for people not staying at the hotel but using its services.
- Hotels would lose custom because guests could go to local restaurants and not have to pay the levy, giving a competitive advantage to service providers who don't offer accommodation, such as restaurants, hairdressers, spa and leisure facilities.
- Local engagement and publicity – it is essential that local authorities engage with providers, stakeholders and communities about the local operation of any visitor levy scheme they plan to introduce. The local authority must develop a publicly available plan on how the money raised will be spent and the distribution of spend across the local authority. Each year local authorities must report on the performance of the levy with details about the money raised, cost of administration, what and where the funds were spent and the benefits provided to visitors.

Others – other various concerns are:

How will the levy be applied to visitors' bills?

When will visitors be told that a levy is payable?

Will the levy be subject to VAT?

What impact will there be on commission-based accommodation sales (such as to Booking.com)?

Desired Outcome

The desired outcome is to change the consultation paper as follows:

Section 1 – North Ayrshire Council considers that a visitor levy should not be imposed on Scotland's visitors. Scotland is already an expensive place to do business with high levels of taxation. The Visitor Levy is an additional tax on doing business that will be burdensome, expensive to operate and damage Scotland's tourist industry.

However, if a visitor levy system were to be approved then each local authority must have full discretion regarding implementation and control over the design, set-up, implementation and spend of any scheme within their area.

Section 2 – in addition to the current wording the following to be added:

Several visitor gifting schemes operate within North Ayrshire, in particular on Arran. They are operated at no cost by community led charities. They raise and distribute large sums of money for the direct benefit of visitors to Arran. The imposition of a visitor levy will harm the operation of these schemes which operate on good will and voluntary contributions.

Accommodation providers will be impacted by this legislation, in particular smaller providers with less resources to cope with the administration requirements. Tourism is already being harmed by the imposition of short-term licensing and the imposition of a visitor levy will create a further deterrent on small businesses.

Section 3 – remove the current wording and replace with:

Using the definition of 'overnight accommodation' is a simple and easily understandable definition.

There is some concern that some providers may attempt to inflate the costs of any additional items (such as breakfast and parking) to reduce the visitor levy. However, businesses already have to separate accommodation, food and other services for other taxation purposes. Also, to have the levy on the full cost of the overnight stay would add significant complexity and create disparity between visitors. There is such complexity to what a stay at a hotel includes and when additional services are paid for that charging the levy on more than just the overnight accommodation would be totally unworkable, burdensome and anticompetitive (as hotels would have higher prices for its resident guests compared with non-residents, and compared with nearby restaurants, leisure facilities etc).

The definition of 'overnight accommodation' must define if that is the rate inclusive or exclusive of VAT. Some smaller providers operate below the VAT threshold and don't charge VAT. A % levy charged after VAT would further disadvantage larger providers and would be a tax on a tax.

There must be a consistent approach about when and how visitors are informed about the compulsory visitor levy. In the UK there is a requirement for pricing to be transparent and include all the costs associated with the purchase. However, if accommodation providers can advertise accommodation without the visitor levy, at what point must providers inform their guests of this compulsory additional charge? If accommodation providers are required to show a price that includes the visitor levy then providers who use 3rd party sales outlets (such as Booking.com) which the vast majority of providers do, will be charged commission on the total price of the stay including the levy. Commission could be as high as 20% which would result in a loss to providers who will still need to pay the full levy.

It is essential that the levy is only payable on a 'chargeable transaction'. If visitors were to stay overnight for free then no levy should be payable. Examples of when this are when visitors are stranded on islands due to ferry cancellations and stranded visitors are accommodated in halls and temporary accommodation that makes no charge.

Section 4 – replace the current wording with:

If the levy is a % then it must be on the accommodation only element of the stay. However, an alternative would be a set £ fee per night. This would be simpler to calculate and would be more transparent. However, depending on the level at which the levy is set it may need to be tiered depending on the cost of accommodation.

Section 5 – add to the current wording:

Local authorities should have the flexibility to limit the levy for a single stay. This could be by a cap on the number of chargeable nights or setting a maximum charge for a single stay. This would lessen the burden on long-stay visitors who are often working in the area.

Local authorities should have the flexibility to change the rates depending on the demand for accommodation at different times of year. This would lessen the impact for visitors in low seasons.

Section 6 – retain current wording

Section 7 – add the following:

It is essential that local authorities undertake a full assessment as to the implications on the introduction of a visitor levy and that the findings on this assessment should be made public.

Then, prior to making any decision about introducing a visitor levy the local authority must undertake a comprehensive consultation with businesses, stakeholders and the public regarding the local implementation of the levy system, that includes details of how and where funds raised are to be used.

The operation of the visitor levy must be made public and contain details of how the funds raised will be spent and the distribution of funds across the local authority area.

Each year the Local Authority should be required to report on the total money raised, the proportion used for administration, what the funds were spent on and to what benefit to visitors. This will ensure that the scheme remains viable, and that visitors and residents retain confidence in the levy scheme.

Section 8 – retain current wording

Section 9 – retain current wording

Section 10 – replace current wording with:

- The requirement for providers to keep detailed records of the chargeable part of their overnight rates will be an additional burden for many, especially small providers. However, using the total overnight charge (including additional non-accommodation items such as food or use of leisure facilities) is not a viable option as it would be complex and create a significant competitive disadvantage for accommodation providers.
- Using a flat rate per night of stay is likely to be less complex and easier to manage. Any flat rate may need to be tiered so as not to disadvantage lower cost accommodation providers, such as campsites.
- Where an accommodation provider operates businesses in more than one local authority, they may have to manage reporting at different levy rates to different local authorities. If they have a central booking system this may become even more complex.

Accounting software used by many small businesses may not provide the flexibility to manage the levy and exemptions which could add to administrative burden and complexity for the providers.”

Thereafter, the Members who had requested the call-in were invited to speak and Councillor Billings addressed the Committee in support of the call-in request.

The Chair then invited Councillor Gurney, as the Cabinet Member for Green Environment and Economy, to address the meeting. Councillor Gurney explained the reasoning for the Cabinet decision and referred to a briefing note from the Interim Head of Service (Economic Development and Regeneration) provided at Appendix 2 to the report.

The Interim Head of Service (Growth, Investment and Employability) was also heard in relation to the report presented to Cabinet and on issues raised by the call-in, reference being made to the explanatory note at Appendix 2 to the report.

Members asked questions of the Interim Head of Service (Growth, Investment and Employability) and were provided with further information in relation to:-

- the tight consultation timescales involved and whether consideration on the consultation response could have taken place earlier, in order to allow more time consideration on the response; and
- the potential impacts on the local tourist industry and economy, together with the financial aspects involved (including penalties) concerning the application process.

Councillor Inglis, seconded by Councillor Marshall, moved that the Committee agree to accept the terms of the call-in request and refer the matter to the Cabinet for further consideration.

As an amendment Councillor Collier, seconded by Councillor McTiernan, moved that the Committee agree not to support the call-in request and that the previous decision of Cabinet should stand, with the consultation response being submitted to the Scottish Government by the 15 September 2023 deadline.

Thereafter, on a division and a roll call vote, there voted for the amendment, Councillors Bell, Collier and McTiernan (3) and for the motion, Councillors Inglis, Marshall and Sweeney (3). There being an equality of votes, the Chair exercised his casting vote in terms of Standing Order 19.6, and the amendment was declared carried.

Accordingly, the Committee agreed not to support the call-in request and that the previous decision of Cabinet should stand, with the consultation response being submitted to the Scottish Government by the 15 September 2023 deadline.

The meeting ended at 12.15 p.m.