



BRIEFING PAPER

Number 06625, 9 October 2020

Scotland: Public spending and revenue

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Inside:

1. Public spending
2. Revenue
3. Fiscal balances



Contents

Summary	3
1. Public spending	4
1.1 Total public spending	4
1.2 Public spending per head	6
1.3 Comparison with Wales, Northern Ireland and English regions	7
2. Revenue	10
2.1 Total Scottish Revenue	10
2.2 Comparison with Wales, Northern Ireland and English regions	11
2.3 North Sea Revenue	13
3. Fiscal balances	17
3.1 Current budget deficit	17
3.2 Net fiscal deficit	17

Summary

Public spending and taxation in Scotland were hotly debated issues in the run up to the 2014 Scottish independence referendum and have remained of interest since. A range of statistics exist on the subject: here we look at what these say and how they are measured.

Spending and revenue

The Scottish Government estimates that total public spending in Scotland was £81 billion in 2019/20, equivalent to £14,830 per head. This estimate covers all public spending in Scotland: it includes spending by the Scottish Government and Scottish local authorities, but also spending by UK Government departments in Scotland.

Scotland's public spending per head is higher than the UK average. It is higher than all the English regions and Wales, but lower than Northern Ireland.

Government revenue is largely centralised in the UK with the majority, including much of that raised in Scotland, being collected centrally by HM Revenue and Customs. Despite this it is possible to estimate the amount of tax raised in Scotland. The size of the estimate depends on how North Sea oil and gas revenues are allocated to Scotland. The Scottish Government estimates that around £65 billion-£66 billion of revenues were raised in Scotland in 2019/20, equivalent to approximately £11,940-£12,060 per head.

Scotland accounted for 9.2% of UK public spending, around 8% of UK revenues and 8.2% of UK population in 2019/20.

North Sea revenues

In recent years, falls in the oil price combined with high levels of investment and rising decommissioning costs have resulted in North Sea revenues falling to the lowest levels since records began in 1968/69. The UK Government collects North Sea revenues.

The Scottish Government uses two approaches to estimate Scotland's share of North Sea revenues. One approach shares the revenues between Scotland and the rest of the UK on a population basis: this is often described as a per capita share. The other approach shares the revenues on a geographical basis according to where the oil and gas fields are located.

Allocated to Scotland on a geographical basis, North Sea revenues in 2019/20 are estimated to be £0.7 billion (£724 million); allocated on a population basis, they are estimated to be £0.05 billion (£53 million).

North Sea revenues are volatile. If allocated on a geographical basis, Scotland's North Sea revenues have fluctuated between £1.4 billion and £-0.3 billion over the last 5 years. Negative revenues are the result of investment and decommissioning costs being greater than the revenues brought in.

Fiscal deficit

In 2019/20, Scotland's net fiscal deficit – the difference between estimated revenues and public spending – ranges from 9.4% of GDP if North Sea oil and gas are excluded, to 8.6% of GDP if North Sea revenues are shared on a geographical basis, according to where the oil and gas fields are located. This compares with a UK fiscal deficit of 2.6% of GDP.

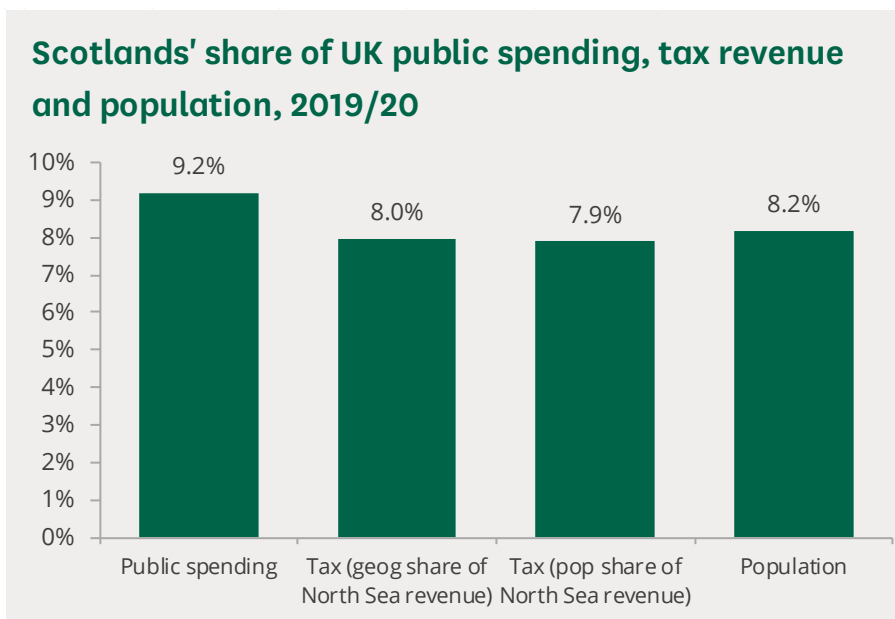
Most of the statistics in this note are taken from the Scottish Government's publication [Government Expenditure and Revenue Scotland 2019-2020](#) (August 2020).

1. Public spending

1.1 Total public spending

Total public spending in Scotland was £81 billion in 2019/20, according to Scottish Government estimates.¹ This includes spending by the Scottish Government and Scottish local authorities but also spending by UK Government departments in Scotland. Benefit payments made by the Department for Work and Pensions to recipients in Scotland are therefore included in the £81 billion figure.

Public spending in Scotland accounted for 9.2% of the UK total in 2019/20.² This is higher than Scotland's share of the UK population (8.2%). Scotland's share of public spending is higher than its share of tax revenue whether revenues from the North Sea are allocated on a geographical share or population based (per capita) share. See [section 2.2](#) for definitions of the two approaches the Scottish Government use for estimating Scotland's share of North Sea revenues.

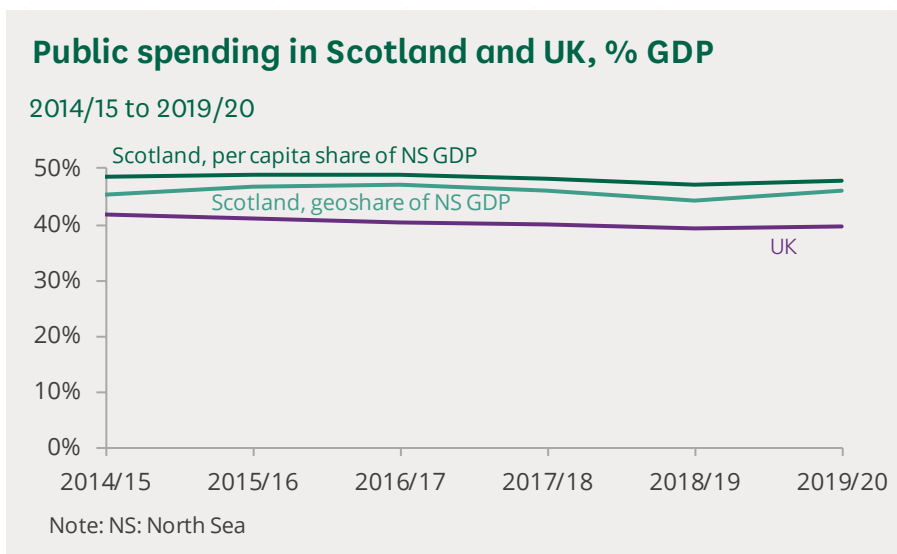


A common way of comparing the scale of public spending between countries is to look at it as a share of GDP. This will be affected by how GDP arising from oil and gas activity is allocated. If most of this is allocated to Scotland, Scotland's GDP will be higher and public spending as a share of GDP will be lower.

If a geographical share of North Sea GDP is allocated to Scotland, public spending in Scotland was 46.1% of GDP, higher than the 39.8% in the UK as a whole in 2019/20. A greater difference is seen if a population-based share of North Sea GDP is allocated to Scotland. Under this assumption public spending in Scotland was 47.9% of GDP in 2019/20.

¹ Unless stated data in this briefing are from Scottish Government, [Government Expenditure and Revenue Scotland 2019-2020](#)

² HM Treasury estimates, which look at identifiable spending only, are that public spending in Scotland was £61.2 billion in 2018/19, 9.2% of the UK total.



Box 1: Government Expenditure and Revenue Scotland (GERS)

Unless stated otherwise, data in this report are from the Scottish Government's [Government Expenditure and Revenue Scotland \(GERS\) 2019/20](#) report.

The GERS report looks at the current constitutional arrangement for Scotland and addresses three main questions: What revenues were raised in Scotland? How much was spent on public services in Scotland? To what extent did revenues cover the cost of spending on public services?

GERS is a National Statistics publication which means it has been [independently assessed](#) as being based on sound methods and being produced free from political interference. A detailed [methodology is published](#) alongside the GERS report.

The Fraser of Allander Institute's³ [guide to the GERS report](#) provides lots of useful information on topics such as what GERS is, how the data are calculated and how reliable the results are. The GERS figures have at times been controversial, often when they have been used in the context of the debate over Scottish independence. [The Fraser of Allander Institute's guide](#) considers some of these arguments about the data.

The Scottish Government has also produced a summary of some of the most [frequently asked questions about GERS](#) and their answers.

Box 2: What impact has coronavirus had?

The GERS 2019/20 data cover the period up to the end of March 2020. The coronavirus pandemic had some initial impact during this period, particularly in March. Some revenues (including VAT and corporation tax) fell and some public spending (particularly on health) increased. Economic output, as measured by GDP, was also affected.

The impact of coronavirus will be significantly greater in 2020/21. The Library briefing [Coronavirus: Economic impact](#) explains how revenues and public spending across the UK have been affected by the pandemic and the Government's response to it. The UK's budget deficit (described as net fiscal balance in Section 3, below) could be around 20% of GDP in 2020/21. Based on this UK figure, [the Institute for Fiscal Studies \(IFS\) estimates](#) that Scotland's net fiscal balance could reach around 26%-28% of GDP in 2020/21.⁴ There is a great deal of uncertainty about the 2020/21 figures.

³ An economy research institute based in the Department of Economics at the University of Strathclyde, Glasgow

⁴ IFS. [Scotland's implicit budget deficit could be around 26-28% of GDP in 2020-21](#), 26 August 2020

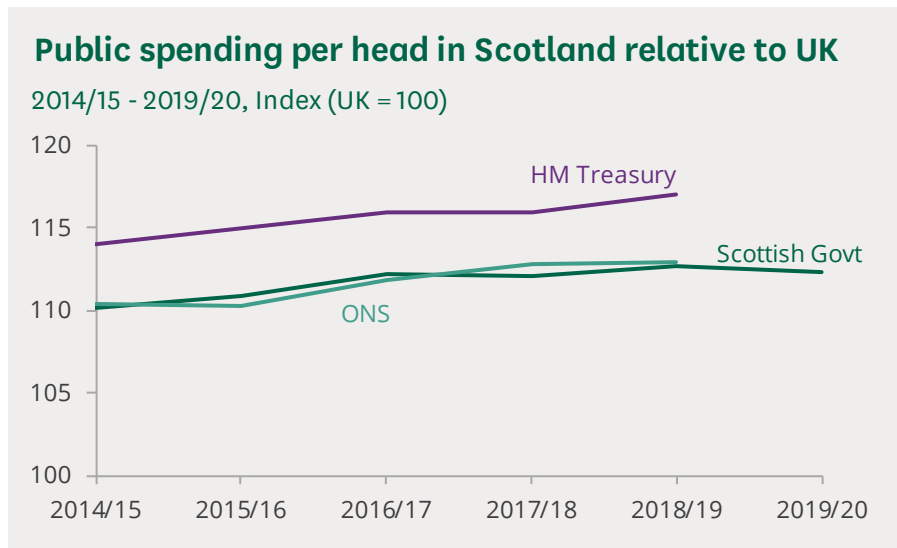
1.2 Public spending per head

Another way of comparing public spending is to look at its level per head of population. The Treasury, Office for National Statistics (ONS) and Scottish Government all publish figures on this. Each source reports higher per capita spending in Scotland than the UK as a whole. The Treasury's figures show a larger difference – of between 14% and 17% in recent years⁵ – while the Scottish Government's and the ONS's figures show a smaller differential of between 10% and 13%. According to the Institute for Fiscal Studies, higher spending on public services, rather than benefits and tax credits, is the main reason for higher per capita public spending in Scotland.⁶

Box 3: Differences between Scottish Government and UK Government public expenditure data

The Treasury, ONS and Scottish Government figures are compiled in different ways. In particular, the Treasury figures include only "identifiable" public spending. The Scottish Government and ONS figures include both "identifiable" and "non-identifiable" spending.

- Identifiable spending is that which can be identified as being spent to benefit the residents of a particular country or region of the UK. For example, benefit spending can clearly be allocated to the country or region where the recipient lives. Identifiable spending accounts for 86% of total public expenditure on services.
- Non-identifiable spending is that spending which is incurred for the UK as a whole, rather than residents of a particular country or region. The largest categories of non-identifiable spending are defence and interest payments on government debt. Non-identifiable spending accounts for 14% of total public expenditure on services.



⁵ HM Treasury, [Country and regional analysis: 2019](#), November 2019 [Table A.2b](#)

⁶ IFS, [Fiscal sustainability in an independent Scotland](#), November 2013, p10

Public spending per head, Scotland and UK, £ per head

HM Treasury data (identifiable spending only)

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Scotland	10,272	10,457	10,612	10,815	11,247	...
UK	8,975	9,076	9,147	9,306	9,584	...
Index UK=100	114	115	116	116	117	...

ONS data (identifiable and non-identifiable spending)

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Scotland	13,390	13,413	13,823	14,229	14,497	...
UK	12,132	12,161	12,356	12,605	12,835	...
Index UK=100	110	110	112	113	113	...

Scottish Government data (identifiable and non-identifiable spending)

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Scotland	13,360	13,493	13,864	14,153	14,436	14,829
UK	12,129	12,162	12,360	12,626	12,802	13,196
Index UK=100	110	111	112	112	113	112

Sources: Scottish Government. [GERS](#), August 2020, Table S.6; HM Treasury. [Public Spending Statistics release: July 2020](#), July 2020, Table 9.1b; ONS. [Country and regional public sector finances: financial year ending 2019](#), December 2019, Table S6

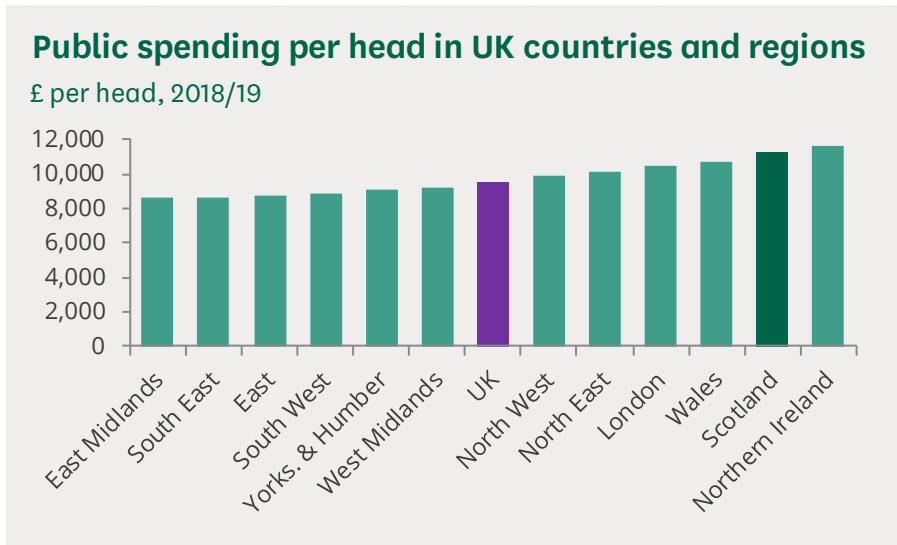
1.3 Comparison with Wales, Northern Ireland and English regions

The chart below shows public spending per head in Wales, Northern Ireland and the English regions, as well as Scotland and the UK as a whole. The data are published by HM Treasury.⁷ The chart shows that public spending per head in Northern Ireland is higher than in any other area of the UK in 2018/19. Spending in Wales is lower than in Scotland and Northern Ireland but higher than the UK average. There is considerable variation in spending among the English regions. Public spending in the South East and East Midlands is 10% below the UK average. In London it is 9% above the UK average.

The following Library briefing papers provide further figures on public spending in UK countries and regions:

- [Public spending by country and region](#), December 2019
- [Country and regional public sector finances](#), January 2020

⁷ The chart is based on HM Treasury data and shows identifiable public spending only. The ONS have estimated total public spending per region and country (identifiable and non-identifiable) in their [Country and regional public sector finances](#) release. The Library briefing [Country and regional public sector finances](#) summarises the statistics.



There may be good reasons for higher levels of spending in Scotland. Several reasons have been put forward as to why public spending per head is higher in Scotland than the UK as a whole.⁸ These include:

- Scotland's lower population density increases the cost of providing the same level of public services. However, it could also be argued that other areas face their own cost pressures, such as the need to pay higher salaries in London.
- The public sector is larger in Scotland: for example, the water industry is publicly owned in Scotland (and therefore included in Scottish public expenditure) while in England the water industry is in the private sector.
- In some areas, there is a high level of demand for Scottish public services. For example, there is a net inflow of students to Scottish universities from other parts of the UK.
- Scotland has a greater need for some public services, such as health and housing, than other parts of the UK.

⁸ Scottish Government, [Government Expenditure and Revenue Scotland 2013-2014](#), March 2015, page 58

Public spending per person, by country and region2018/19 ^(a)

	£ per person	Index: UK identifiable spending = 100
North East	10,183	106
North West	9,865	103
Yorkshire and The Humber	9,123	95
East Midlands	8,601	90
West Midlands	9,242	96
East	8,736	91
London	10,425	109
South East	8,601	90
South West	8,910	93
England	9,296	97
Scotland	11,247	117
Wales	10,656	111
Northern Ireland	11,590	121
UK identifiable spending	9,584	100

Note: (a) Identifiable public spending on services

Source: HM Treasury. [Country and regional analysis: 2019](#), Table A.2, 19 November 2019

2. Revenue

Government revenue is centralised in the UK with most tax revenue, including much of that raised in Scotland, being collected centrally by HM Revenue and Customs.

The Scottish Parliament has received and will receive more tax raising powers from provisions in the [Scotland Act 2012](#) and [Scotland Act 2016](#). The Scotland Act 2012 devolved stamp duty land tax, landfill tax and part of income tax to the Scottish Parliament. The Scotland Act 2016 devolves air passenger duty, aggregates levy, more income tax and assigns some VAT revenues. Once all revenue raising powers of the Acts come into force the Scottish Parliament will raise close to 50% of its budget from devolved or assigned revenues.⁹

Despite tax revenues largely being centralised, it is possible to estimate the amount of tax raised in Scotland. For some taxes, such as air passenger duty or council tax, this is relatively straightforward. For other taxes, such as corporation tax or excise duties, estimates are based on Scotland's share of profits or of spending on fuel, alcohol and tobacco.

There are different approaches to deciding how North Sea revenues are allocated to Scotland. In previous years, when North Sea revenues were larger, their allocation had important implications for Scotland's public finances. North Sea revenues are discussed in [section 2.2](#).

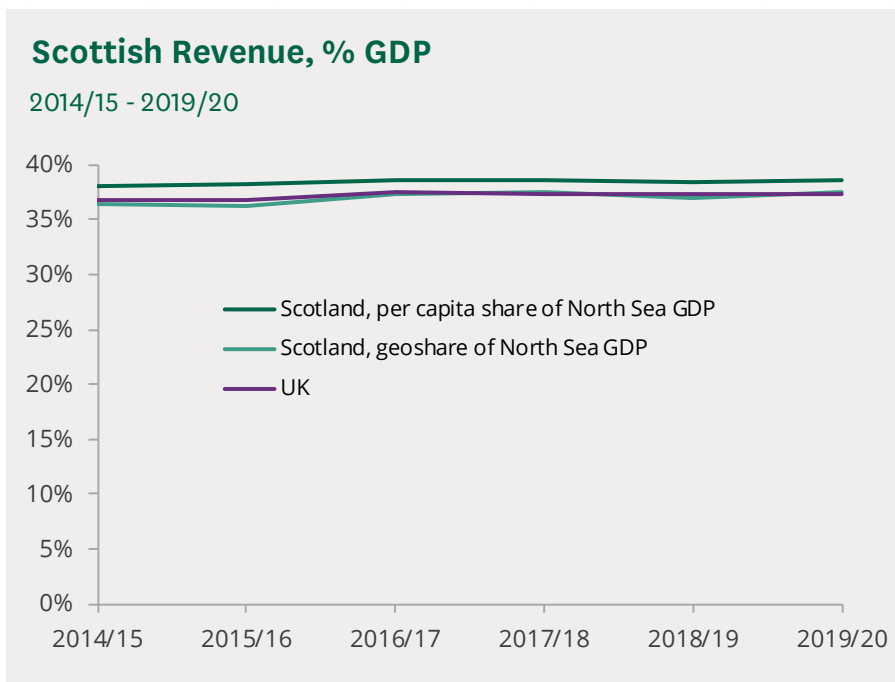
2.1 Total Scottish Revenue

The table and chart below show estimates of the total amount of government revenue raised in Scotland. How North Sea revenues are allocated to Scotland makes a difference to the figures (see [section 2.2](#) for an explanation of different ways of allocating North Sea revenue).

Scottish revenue, 2019/20				
	Total £ billion	Share of UK total %	UK revenue per head £	UK revenue per head £
Excluding North Sea revenue	65.2	7.9%	11,926	12,367
Including per capita share of NS revenue	65.2	7.9%	11,936	12,367
Including geographic share of NS revenue	65.9	8.0%	12,058	12,367

The main on-shore taxes raised in Scotland are income tax (£13.0 billion), National insurance contributions (NICs, £11.5 billion) and VAT (£11.0 billion).

⁹ The Library briefings [Devolution of financial powers to the Scottish Parliament: recent developments](#) and [The Barnett formula](#) provides further detail.



Government revenue in Scotland is estimated to be around £11,940 per head if North Sea revenues are allocated on a per capita basis or £12,060 per person if allocated on a geographical basis. Revenue per head in Scotland is a little below the UK average of around £12,370 per person.

Scotland's revenues account for 7.9% of UK revenues whether North Sea revenue is excluded or allocated on a per capita basis. Scotland's revenues account for 8.0% of UK revenues if North Sea revenues are allocated on a geographical basis. This is slightly lower than Scotland's share of UK population (8.2%) and lower still than its share of public spending (9.2%).¹⁰

2.2 Comparison with Wales, Northern Ireland and English regions

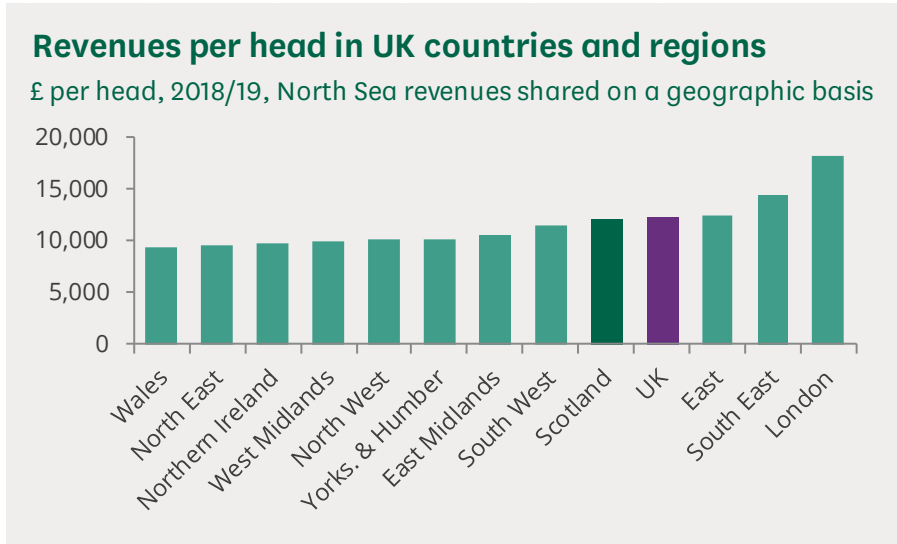
The chart below shows public sector revenues per head in Wales, Northern Ireland and the English regions, as well as Scotland and the UK as a whole. The data are published by the Office for National Statistics (ONS).¹¹

¹⁰ HMRC has also produced estimates of the proportion of tax revenue raised in Scotland. HMRC's figures show that Scotland had a 7.5% share of revenues in 2018/19 if North Sea revenue is allocated on a geographical basis or 7.3% if allocated on a population basis. These figures are only for taxes administered by HMRC. Source: HMRC, [Disaggregation of HMRC tax receipts](#), December 2019

¹¹ The ONS have estimated total public spending per region and country (identifiable and non-identifiable) in their [Country and regional public sector finances](#) release. The Library briefing [Country and regional public sector finances](#) summarises the statistics.

The chart below shows that public sector revenues per head are significantly higher than the UK average in London and the South East. Revenues per person are lowest in Wales and North East.

Scotland’s revenues per head are broadly similar to the UK average. Scotland’s position relative to the other UK countries and regions isn’t affected by how North Sea revenues are shared, in 2018/19.



Public sector revenues per person, by country & region
 North Sea revenues shared on a geographic basis, 2018/19

	£ per person	Index: UK revenues per head = 100
North East	9,495	78
North West	10,159	83
Yorkshire and The Humber	10,188	83
East Midlands	10,461	86
West Midlands	9,959	82
East	12,433	102
London	18,177	149
South East	14,341	117
South West	11,406	93
England	12,470	102
Scotland	12,015	98
Wales	9,391	77
Northern Ireland	9,825	80
UK	12,213	100

Source: ONS. [Country and regional public sector finances: financial year ending 2019](#), December 2019

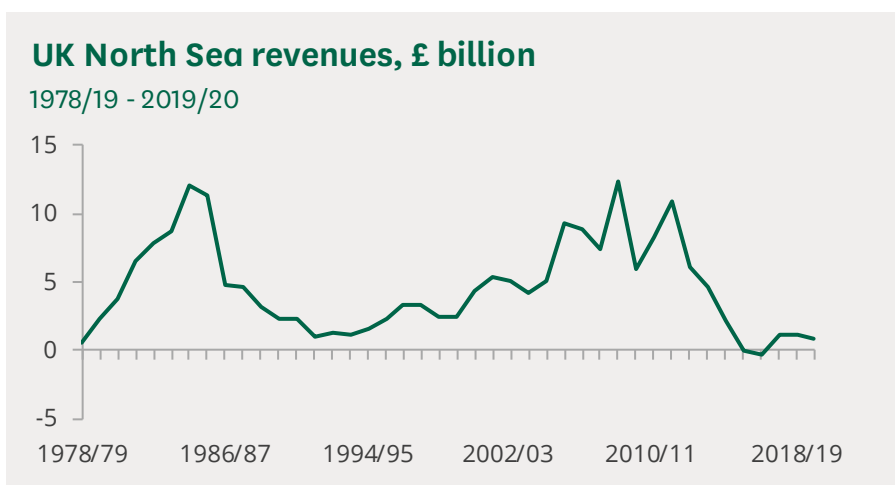
The Library briefing paper [Country and regional public sector finances](#) has further analysis of public sector revenues for UK countries and regions.

2.3 North Sea Revenue

How large are North Sea revenues?

In recent years, falls in the oil price combined with high levels of investment and rising decommissioning costs have resulted in North Sea revenues falling to the lowest levels since records began in 1968/69.¹² UK revenues from North Sea were slightly negative in 2015/16 and 2016/17, as investment and decommissioning costs were greater than the revenues brought in. In 2018/19, North Sea revenues were £0.9 billion.

The chart below shows that revenue from the North Sea can fluctuate greatly from one year to the next. For example, revenues roughly halved between 2008/09 and 2009/10.



Source: HMRC. [Statistics of government revenues from UK oil and gas production](#), Table 11.11, July 2020

Scotland's share

The Scottish Government has used three different ways of dividing North Sea Revenues between Scotland and the rest of the UK in its estimates:

- Scotland receives **no revenues** from the North Sea
- Scotland receives a share based on its **population** (sometimes referred to as a **per capita** share): 8.2% in 2019/20
- Scotland receives an **"illustrative geographical share"**: averaging 77% of the total between 2010/11 and 2014/15. This is based on the North Sea boundary between Scotland and the rest of the UK used for fishery demarcation purposes. Since 2016/17 Scotland's geographical share has been over 100%. This is because some elements of the UK revenues were negative, and Scotland had a smaller share of these elements.

The effect of these different approaches to allocating North Sea revenue is shown in the table below.

¹² HMRC. [Statistics of Government revenues from UK oil and gas production](#), July 2020

On a per capita basis, Scotland would have received around £53 million in 2019/20. This is equivalent to around £10 per head and North Sea revenue would have accounted for 0.1% of total Scottish revenues.

With the much larger geographical share, total revenue would have been close to £724 million (£0.7 billion) in 2019/20, equivalent to £132 per head or 1.1% of total Scottish revenue.

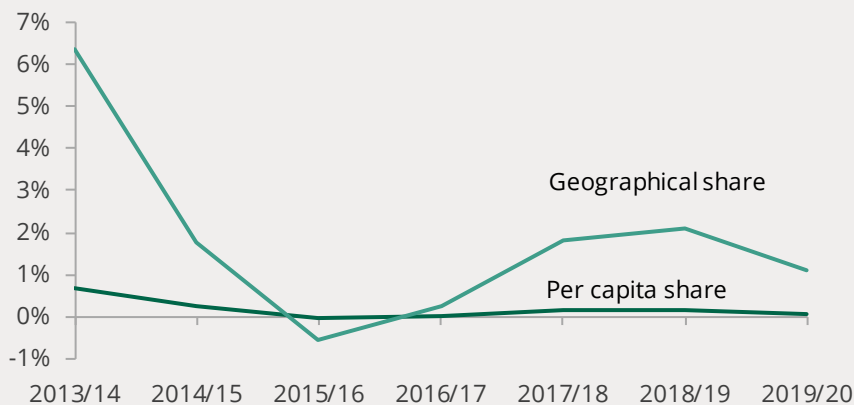
Scotland's North Sea revenue, 2019/20

	Total North Sea revenue £ million	Revenue per head £	% of total Scottish revenue %
Per capita share	53	10	0.1%
Geographical share	724	132	1.1%

As the chart below shows, North Sea revenues contribute a small and relatively stable share of Scottish revenues if allocated on a per capita basis. If allocated on a geographical basis, North Sea contribute a more volatile, and at times large, proportion of Scottish revenues.

In cash terms, Scotland's North Sea revenues on a geographical basis fell from £7,883 million (£7.9 billion) in 2011/12 to £318 million in 2015/16. They have since increased and in 2019/20 were estimated to be £724 million (£0.7 billion). The £7.9 billion raised from North Sea revenues in 2011/12 made it the fourth largest revenue in Scotland in that year. In 2019/20 North Sea revenues, allocated on a geographical basis, were the 15th largest revenue in Scotland.

North Sea revenues as a % of total Scottish revenues



Scottish revenues, 2019/20					
Geographical share of North Sea revenue			Per capita share of North Sea revenue		
	£ million	%		£ million	%
Income tax	13,018	21.7%	Income tax	13,018	22.2%
NICs	11,460	19.1%	NICs	11,460	19.5%
Value added tax	11,015	18.4%	Value added tax	11,015	18.8%
Gross operating surplus	6,294	10.5%	Gross operating surplus	6,294	10.7%
Onshore Corporation tax	3,180	5.3%	Onshore Corporation tax	3,180	5.4%
Non-domestic rates	2,761	4.6%	Non-domestic rates	2,761	4.7%
Council tax	2,487	4.1%	Council tax	2,487	4.2%
Fuel duties	2,392	4.0%	Fuel duties	2,392	4.1%
Interest and dividends	2,155	3.6%	Interest and dividends	2,155	3.7%
Other taxes	2,073	3.5%	Other taxes	2,073	3.5%
VAT refunds	1,727	2.9%	VAT refunds	1,727	2.9%
Tobacco duties	1,240	2.1%	Tobacco duties	1,240	2.1%
Alcohol duties	1,149	1.9%	Alcohol duties	1,149	2.0%
Environmental levies	748	1.2%	Environmental levies	748	1.3%
North sea revenue	724	1.2%	Land & build. transaction tax	598	1.0%
Land & build. transaction tax	598	1.0%	Vehicle excise duties	572	1.0%
Vehicle excise duties	572	1.0%	Other receipts	520	0.9%
Other receipts	520	0.9%	Capital gains tax	433	0.7%
Capital gains tax	433	0.7%	Insurance premium tax	419	0.7%
Insurance premium tax	419	0.7%	Reserved stamp duties	284	0.5%
Reserved stamp duties	284	0.5%	Air passenger duty	273	0.5%
Air passenger duty	273	0.5%	Inheritance tax	238	0.4%
Inheritance tax	238	0.4%	Scottish landfill tax	119	0.2%
Scottish landfill tax	119	0.2%	North sea revenue	53	0.1%

What are the forecasts for North Sea revenues?

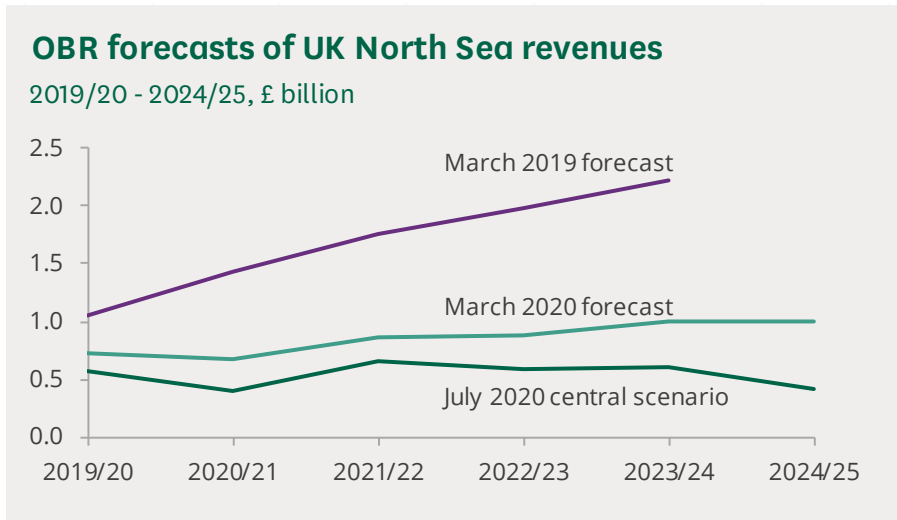
The section above looked at North Sea revenues in recent years. An important issue is the size of these revenues in the future. The Office for Budget Responsibility (OBR) – the UK’s fiscal watchdog – produces forecasts of UK North Sea revenues. The Scottish Government previously produced projections of Scottish North Sea Revenues – its [last projection was published](#) in June 2015.¹³

Forecasts of North Sea revenue are subject to considerable uncertainty as they depend on a range of factors, such as oil prices and exchange rates, which are themselves hard to predict.

The Office for Budget Responsibility’s (OBR’s) last official forecast was published on 11 March 2020 which was before the extent to which the coronavirus pandemic would impact on the society and economy of the

¹³ Scottish Government, [Oil and Gas Analytical Bulletin](#) - June 2015

UK was known. In July 2020 the OBR presented estimates of how the economy would perform under three scenarios (relating to how long coronavirus remains prevalent). In its central scenario the OBR estimates North Sea revenues of around £0.4 billion to £0.6 billion a year until 2024/25. These forecasts are uncertain.



Sources: OBR. Economic and Fiscal Outlook (EFO) – March 2019, [Table 4.3](#); OBR. [EFO – March 2020](#), Table 3.3; OBR. [Fiscal sustainability report – July 2020](#), Table 3.16

3. Fiscal balances

Having examined public spending and revenues we can now bring these together to consider Scotland's overall fiscal position. The Scottish Government's data allows us to consider the current budget position and the net fiscal position.

3.1 Current budget deficit

The current budget deficit is the difference between current revenue and current spending. It doesn't include investment spending and measures the degree to which taxpayers meet the cost of paying for the services provided to them.

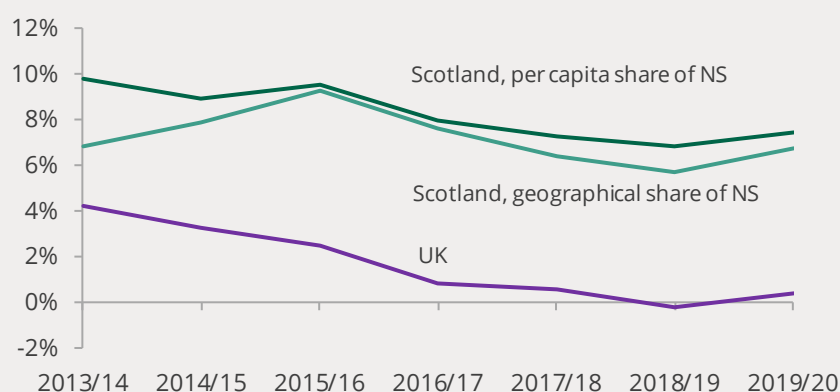
Scotland's current budget deficit in 2019/20 ranges from 7.5% of GDP excluding the North Sea to 6.8% of GDP with a geographical share of the North Sea allocated to Scotland. In 2019/20 the UK's current budget deficit was 0.4% of GDP.

Current budget deficit in Scotland and UK, 2019/20

	£ billion	% GDP
Scotland		
Excluding North Sea	12.7	7.5%
Including North Sea (per capita share)	12.6	7.5%
Including North Sea (geographical share)	11.9	6.8%
UK	9.0	0.4%

Current budget deficit in Scotland and UK, % of GDP

2013/14 - 2019/20



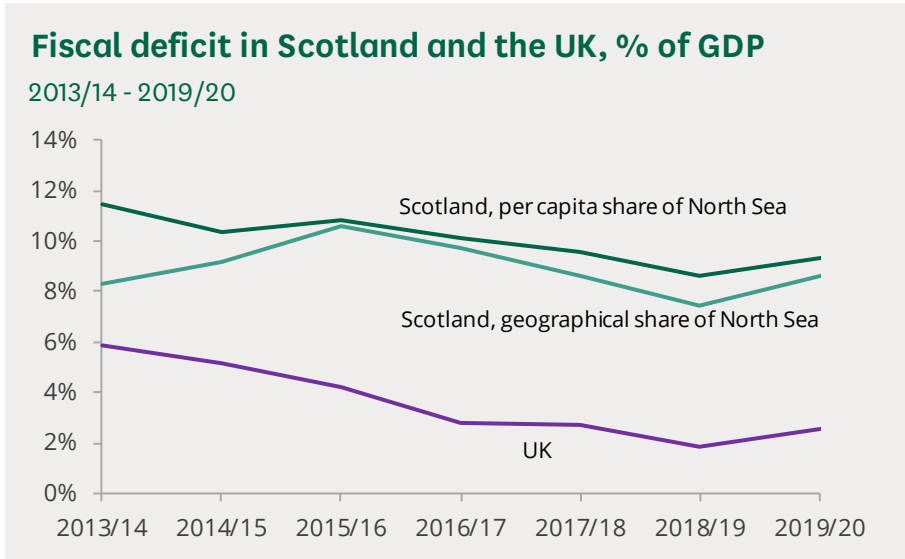
3.2 Net fiscal deficit

The fiscal deficit is the difference between all public spending (including investment spending) and revenues.

Scotland's fiscal deficit in 2019/20 ranges from 9.4% of GDP if the North Sea is excluded, to 8.6% of GDP if a geographic share of

the North Sea is allocated to Scotland. This compares with a UK fiscal deficit of 2.6% of GDP.¹⁴

Fiscal deficit in Scotland and UK, 2019/20		
	£ billion	% GDP
Scotland		
Excluding North Sea	15.9	9.4%
Including North Sea (per capita share)	15.8	9.3%
Including North Sea (geographical share)	15.1	8.6%
UK	56.6	2.6%



¹⁴ The figure of 2.6% is from the ONS's latest data. The GERS 2019/20 report features a previous estimate of 2.5% of GDP, which has since been revised.

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