
Log of Changes December 2023 Publication

Log of changes

Revision	Description	Files Revised	Items Revised
Revision 2	<p>Figures 1 and 2.3: real-terms growth rates for portfolio spending for Local Government; DFM and Finance; Education and Skills; Wellbeing Economy, Fair Work and Energy; and Corporate Running Costs have been corrected because the version of data provided to the SFC ahead of publication did not include required baseline adjustments.</p> <p>Figures 2.12 and D.2: £5.8 million of non-Barnett capital funding between ABR and December 2023 incorrectly classed as Barnett consequential. Subsequent publication of UK Supplementary Supply Estimates 2023-24 confirmed it was non-Barnett funding. Figures have been amended to show correct classification, the aggregate level of funding is unchanged.</p>	<p>Full report – Summary, Chapter 2: Fiscal Overview, and Annex D: Fiscal Update (link)</p> <p>Summary – Figures (link)</p> <p>Chapter 2 – Fiscal Overview – Figures (link)</p> <p>Annex D – Fiscal Update – Figures (link)</p>	<ul style="list-style-type: none"> • Figure 1 • Figure 2.3 • Figure 2.12 • Figure D.2
Revision 1	<p>Figures 4.18 and 4.19: 2022-23 provisional figure for “Transitional relief – hospitality related” should be added to reliefs: changes to headline figure and to figure for changes due to data updates.</p> <p>Figure S4.12: The total cost for the Small Business Bonus Scheme was calculated incorrectly. The ‘Transitional Relief – Gross bill increase after revaluation’ figure should be amended. There should be no figure for ‘Transitional relief – offices (Aberdeen and Aberdeenshire only)’ and for Reverse Vending Machine Relief. Total rows updated in line with amendments above. More exemptions added in note [2], and the existing one (for Empty Property Relief) removed as it was already covered by note [3]. ‘Transitional Relief – Gross bill increase after revaluation’ renamed to ‘Transitional Relief – general’.</p>	<p>Chapter 4 – Tax – Figures (link)</p> <p>Chapter 4 – Tax – Supplementary Figures (link)</p>	<ul style="list-style-type: none"> • Figure 4.18 • Figure 4.19 • Figure S4.12

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Published by the Scottish Fiscal Commission, April 2024