

The SNP voted with Scottish Tories against country-by-c...

Published: January 13, 2026, 1:39 am

The Scottish Parliament debated its second Coronavirus Bill yesterday. It was a heated debate, but I am only concerned with two amendments, which were numbers 93 and 94, both proposed by Patrick Harvie, the co-leader of the Greens in Scotland.

Amendment 93 sought to deny bailout funds to companies located in tax havens. It passed, having been worked on jointly for a week or so with the SNP.

Amendment 94 required that companies receiving bailout funds publish country-by-country reports so that it could be ensured that they were not operating in tax havens.

The acrimony of the day, which saw the SNP and Tories aligning on most measures, [was reflected on this issue where the voting was as follows](#):

The Presiding Officer: The question is, that amendment 94 be agreed to. Are we agreed?

Members: No.

The Presiding Officer: There will be a division.

For

Baillie, Jackie (Dumbarton) (Lab)
Cole-Hamilton, Alex (Edinburgh Western) (LD)
Findlay, Neil (Lothian) (Lab)
Grant, Rhoda (Highlands and Islands) (Lab)
Gray, Iain (East Lothian) (Lab)
Harvie, Patrick (Glasgow) (Green)
Johnson, Daniel (Edinburgh Southern) (Lab)
Johnstone, Alison (Lothian) (Green)
Kelly, James (Glasgow) (Lab)
Lennon, Monica (Central Scotland) (Lab)
Leonard, Richard (Central Scotland) (Lab)
Macdonald, Lewis (North East Scotland) (Lab)
McNeill, Pauline (Glasgow) (Lab)
Rennie, Willie (North East Fife) (LD)
Rowley, Alex (Mid Scotland and Fife) (Lab)
Rumbles, Mike (North East Scotland) (LD)
Ruskell, Mairi (Mid Scotland and Fife) (Green)
Saville, Alistair (Glasgow) (Lab)
Smyth, Colin (South Scotland) (Lab)
Stewart, David (Highlands and Islands) (Lab)
Wightman, Andy (Lothian) (Green)

Against

Adam, George (Paisley) (SNP)
Arthur, Tom (Renfrewshire South) (SNP)
Beattie, Colin (Midlothian North and Musselburgh) (SNP)
Bowman, Bill (North East Scotland) (Con)
Burnett, Alexander (Aberdeenshire West) (Con)
Cameron, Donald (Highlands and Islands) (Con)
Campbell, Aileen (Clydesdale) (SNP)
Carlaw, Jackson (Eastwood) (Con)
Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)
Corry, Maurice (West Scotland) (Con)
Cunningham, Roseanna (Perthshire South and Kinross-shire) (SNP)
Davidson, Ruth (Edinburgh Central) (Con)
Dey, Graeme (Angus South) (SNP)
Doris, Bob (Glasgow Maryhill and Springburn) (SNP)
Ewing, Annabelle (Cowdenbeath) (SNP)
Fabiani, Linda (East Kilbride) (SNP)
FitzPatrick, Joe (Dundee City West) (SNP)
Fraser, Murdoch (Stirling and Fife) (Con)
Gibson, Kenneth (Cunningham North) (SNP)
Gilmour, Jenny (Mid Fife and Glenrothes) (SNP)
Greene, Jamie (West Scotland) (Con)
Hepburn, Jamie (Cumbernauld and Kilsyth) (SNP)
Halico Johnston, Jamie (Highlands and Islands) (Con)
Kerr, Liam (North East Scotland) (Con)
Kidd, Bill (Glasgow Anniesland) (SNP)
Lindhurst, Gordon (Lothian) (Con)
Lyle, Richard (Uddingston and Bellshill) (SNP)
MacDonald, Angus (Falkirk East) (SNP)
MacDonald, Gordon (Edinburgh Pentlands) (SNP)
MacGregor, Fulton (Coatbridge, Chryston, Calder) (SNP)
MacKay, Rona (Strathkelvin and Bearsden) (SNP)
Macpherson, Ben (Edinburgh Northern and Leith) (SNP)
Maguire, Ruth (Cunningham South) (SNP)
Martin, Gillian (Aberdeenshire East) (SNP)
Mason, John (Glasgow Shettleston) (SNP)
McAlpine, Joanne (South Scotland) (SNP)
McKevie, Christopher (Hamilton, Larkhall and Stonehouse) (SNP)
McMillan, Shona (Govanhill and Immingham) (SNP)

The same party lines were followed yesterday to vote through many measures that were quite oppressive.

It was not the SNP's finest hour, not least because they [voted directly against their own tax policy](#) which says:

We want the UK government to take much tougher action on tax avoidance, including:

- * a moratorium and review of the closure of HMRC offices in Scotland and across the UK;*
- * a full and immediate response to the review into Scottish Limited Partnerships;*
- * enhanced protection for whistle blowers exposing tax criminality;*
- * simplifying the UK tax code to close exploitative loopholes such as the Mayfair Loophole;*
- * action to make the beneficial ownership of companies and trusts public;*
- * further measures to improve the transparency of tax paid by major international companies; and**
- * new action to tackle international tax avoidance.**

If the UK government is unwilling to take the action that is required, they should devolve the powers required to the Scottish Parliament so we can act.

I have highlighted the relevant parts they ignored yesterday.