



HM Revenue
& Customs

Off-payroll working in the public sector: reform of the intermediaries legislation

Consultation document

Publication date: 26 May 2016

Closing date for comments: 18 August 2016

Subject of this consultation:	Reforming the intermediaries legislation (often referred to as IR35) to improve its effectiveness in the public sector.
Scope of this consultation:	This consultation seeks views on the impacts of this change and detailed design of the policy, including a new process to determine whether an intermediary is in scope of the rules.
Who should read this:	The government would like to hear from individuals and organisations affected by the rules, particularly contractors, public sector organisations and anyone involved in the supply of workers to public sector organisations.
Duration:	The consultation will run for 12 weeks starting on 26 May 2016 and closing on 18 August 2016.
Lead official:	Employment status policy team, HMRC
How to respond or enquire about this consultation:	<p>Written responses should be submitted by 18 August 2016, via email to: off-payroll.consultation@hmrc.gsi.gov.uk</p> <p>Or in writing to: HM Revenue and Customs Employment status team Room 1E/10, 100 Parliament Street London SW1A 2BQ</p> <p>Please contact the team using the details above or email off-payroll.consultation@hmrc.gsi.gov.uk for enquiries about the consultation.</p>
Additional ways to be involved:	HMRC will be holding round table discussions with interested parties. Please email off-payroll.consultation@hmrc.gsi.gov.uk if you would like to be involved.
After the consultation:	Responses to the consultation will be used to finalise the design detail of the reformed rules. Any changes to legislation will be subject to a short technical consultation and the legislation would apply from April 2017.
Getting to this stage:	A discussion document was published on 17 July 2015 following an announcement at the Summer Budget 2015 that the government had asked HMRC to engage with stakeholders on how to improve the effectiveness of the intermediaries legislation.
Previous engagement:	Following the publication of the discussion document, HMRC and HM Treasury met with stakeholders from a range of sectors to gather views.

Contents

	Foreword	4
1	The proposal	5
2	Background	7
3	Consultation	11
4	Assessment of impacts	30
5	Summary of consultation questions	33
6	Summary of responses to the summer discussion	35
7	The consultation process	41
Annex A	Respondents and roundtable attendees for the summer discussion	44
Annex B	List of public sector organisations covered by the Freedom of Information Act 2000 and the Freedom of Information (Scotland) Act 2002	47

On request this document can be produced in Welsh and alternate formats including large print, audio and Braille formats

Foreword

At the Budget earlier this year it was announced that from April 2017 the government will make public sector bodies and agencies responsible for operating the tax rules that apply to off-payroll working in the public sector. The rules will remain unchanged in the private sector.

The intermediaries legislation, often known as IR35, was introduced to make sure that people who do the same job in the same manner pay broadly similar amounts of income tax and National Insurance, whether they're employed directly or they work through an intermediary, such as their own limited company.

There is evidence of widespread non-compliance with the legislation. This is both unfair to those who pay the correct taxes on their income, and costs the Exchequer a significant amount of revenue each year.

The government believes public sector bodies have a duty to ensure the people working for them are paying the right tax. This consultation sets out proposals to reform the intermediaries legislation where people work in the public sector through their own limited companies (known as personal service companies). This reform will improve the effectiveness of the rules in the public sector.

In summer 2015 HMRC published a discussion document setting out a framework for a dialogue with business about how to improve the effectiveness of this legislation. We heard from many interested parties that the current rules can be difficult and complex. The government believes that the proposals set out in this consultation will go a long way towards solving this whilst making sure those engaging off-payroll workers in the public sector can apply the rules with confidence and certainty.

David Gauke MP
Financial Secretary to the Treasury

1. The proposal

As announced at Budget 2016, the government will reform the [intermediaries rules](#) for off-payroll engagements of workers who operate through an intermediary, such as their own limited company, in the public sector. This includes engagements through third parties such as employment agencies, outsourcing companies and consultancy firms who supply workers.

From April 2017, where workers are engaged through their own limited company¹, often known as a personal service company (PSC), responsibility to apply the intermediaries rules will fall to the public sector body, agency or other third party paying the worker's company. The public sector body, agency or other third party will be liable to pay any associated income tax and National Insurance. Where individuals are working through PSCs in the private sector, the existing rules will continue to apply.

The government believes the public sector has a duty to ensure those working in the public sector pay the correct amount of tax and National Insurance. Many public sector bodies are already required to check some of their off-payroll workers are paying the correct taxes. Procurement Policy Note 08/15 requires that for any individuals engaged for more than six months and paid more than £220 a day departments and their arms-length bodies must include a contractual provision that allows the department to seek assurance that the worker is paying the correct amount of tax and National Insurance and to terminate the contract if assurance is not provided.

Departments and their arms-length bodies are then required to take a risk-based approach in deciding which contractors to seek formal assurance from. Departments are also asked to provide HMRC with the personal details of any workers where the engagement has either been terminated, ended as a result of assurance, or ended before the assurance process has been concluded.

These guidelines also specify that, regardless of their tax arrangements, board-level officials and those with significant financial responsibility must be on the payroll of the

¹ Or other intermediary as defined in Chapter 8 Part 2 ITEPA 2003

department (or other employing body). This applies unless there are exceptional circumstances and this must not last longer than six months.

The change announced at Budget 2016 will further strengthen this responsibility as it will apply across all public sector bodies and to all the workers they engage who work through PSCs.

This means that where an individual provides services to a public sector engager through a PSC and is doing a similar job in a similar manner to an employee, both they and their engager will be required to pay broadly the same tax and National Insurance as if they were an employee. This will be the case whether the individual is engaged directly or through a third party such as a recruitment agency. Taxes will be reported through the Real Time Information system, and paid using HMRC's accounting procedures which public sector organisations and agencies² will already be using for any individuals they employ directly.

To make the process of determining whether or not the intermediaries rules apply as simple and certain as possible, HMRC will provide a new interactive online tool. This will provide a real-time and definitive HMRC view on whether or not the rules apply to a particular engagement. This will support the decision making process not only for public sector employers, but also for individuals working through PSCs in the private sector.

HMRC will continue to enforce the existing rules in the private sector.

² Agency is used throughout to mean any third party supplying workers.

2. Background

The [intermediaries legislation](#)³ was introduced in 2000 to ensure that individuals who work off-payroll through their own company, who would have been taxed as employees had they been engaged directly, pay employment taxes on their income.

These rules are necessary to ensure employment taxes cannot be avoided on income that would otherwise be employment income by employers and individuals, simply by engaging workers off-payroll through limited companies, whatever the underlying reason is for engaging them in that way.

The government acknowledges that people work through their own limited company for a range of reasons, many unrelated to tax. In some situations the decision to work through a PSC is made freely by the worker, but in other cases workers are required by the engager to provide their services in this way. PSCs have a place in the labour market as they enable businesses to flex their workforce easily based on demand and quickly engage individuals with skills required for short-term, contained pieces of work. However the government maintains that the principle behind the existing intermediaries legislation is right - tax and National Insurance contributions should be determined by how work is performed, not by the legal structure an individual works through.

However, evidence shows there is widespread non-compliance with the intermediaries legislation. The government estimates only one in ten PSCs who should be operating the rules on at least part of their income are doing so. This non-compliance is estimated to cost the Exchequer £440m in tax year 2016 to 2017. This figure takes into account the changes to the taxation of dividends from April 2016.

At the Summer Budget 2015 the government announced HMRC would start a dialogue with business about how to improve the effectiveness of the intermediaries legislation. The [discussion paper](#)⁴ published on 17 July 2015 set out that the current rules do not work as effectively as they should and asked for views on how to improve them. The discussion paper also set out a specific reform proposal, in which engagers of PSCs

³ Finance Act 2000

⁴ *Intermediaries legislation(IR35): discussion document* available at https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/446242/Intermediaries_legislation_IR35-discussion_document.pdf

take on more of a role to ensure the right amount of employment taxes are paid. A full summary of responses and the government's response to them can be found in chapter 6 of this document.

Most respondents to the discussion paper agreed non-compliance with the rules is widespread. Stakeholders proposed a number of potential options for reform, as well as commenting on the option proposed by HMRC to move responsibility for operating the intermediaries rules to engagers. Common concerns with this option were that it would result in an increased administrative burden on businesses, increasing costs, and that it would likely result in over-compliance as risk-averse businesses seek to minimise any risk, or perception of risk, concerning their tax liabilities.

The current rules

The current rules apply to workers who work for a client through an intermediary. The intermediary can be a personal service company, an individual, or a partnership, provided they satisfy the relevant conditions. This document uses PSC throughout to cover all relevant types of intermediary to which the rules apply.

In both private and public sectors the current legislation requires the PSC to determine whether the rules apply to a contract. This is done by looking at the underlying relationship between the worker and the client, and includes employment status questions such as:

- whether the worker is personally obliged to perform services for the engager;
- whether the worker is an office-holder⁵ of the engager;
- whether the worker supplies their own equipment;
- whether the engager controls how and where the work is done; and
- whether the worker is entitled to holiday pay, sick pay and/or termination payments.

⁵ An office holder is a person who has been appointed to a position by an organisation but doesn't have a contract or receive regular payment, such as registered company secretaries, crown appointments, club treasurers, trustees and members of the clergy.

The duration of the contract is not usually a relevant factor, as illustrated by the examples below.

Example 1

A Department takes on an administrative worker, Mark, who works through a PSC, to cover sickness absence. The contract will last for two weeks. Mark is required to work set hours in the Department's head office building, using Department laptops. He is line managed by a civil servant who sets his tasks each day, and who quality checks his work. Mark is likely to be in scope of the rules as he would be an employee if employed directly.

Example 2

A Ministry engages Anna to rework the Ministry's webpage. Anna also works through her PSC and is engaged for two weeks. She works at home on her own equipment using passwords supplied by the Ministry's communications team. She sets her own hours, sometimes working a 12 hour day, then only one hour the next day. She finishes the work early and is able to take on extra work from another client. Anna is likely not to be in scope for the rules.

At present, if the PSC determines that a contract is within the rules, it must make a calculation of an amount known as 'the deemed employment payment'. This means, where the rules apply, the earnings of the PSC for that contract are 'deemed' to be the employment income of the worker who has been engaged through the PSC.

The deemed payment is calculated by working out how much the PSC received from contracts that the rules apply to taking into account how much the PSC paid the worker as employment income. Broadly, if the amount received from engagements within the rules is larger than amounts the PSC pays to the worker as salary, then the PSC must pay tax and National Insurance on the balance. Before calculating tax and National Insurance, the PSC can deduct a flat rate of 5% within the deemed payment calculation which is designed to recognise the costs of running a business. Certain other deductions

are also allowed before calculating the tax and National Insurance due on the deemed payment. The deemed employment payment and any tax and National Insurance due is reported and remitted to HMRC on or before the end of the tax year. Further guidance is available on gov.uk at <https://www.gov.uk/guidance/ir35-what-to-do-if-it-applies>

3. Consultation

This consultation sets out a framework for further discussions on the detail of how the changes to the intermediaries legislation will work.

The government would also like to explore with stakeholders ways to make it as simple and straightforward as possible for organisations engaging workers through PSCs in the public sector to determine whether the rules apply. The government is particularly keen to understand how digital support might be developed to help provide certainty from the start of contract negotiations between an engager and worker.

This consultation document covers:

- the scope of the new rules;
- how the new rules will work;
- minimising burdens on engagers; and,
- a summary of responses to the summer 2015 discussion paper.

Scope of the new rules

The basis on which the rules are applied to determine whether a worker would have been an employee if engaged directly is not changing. This is the case for engagements with both private and public sector clients. The new rules move the liability to make the determination about whether the intermediaries rules apply, and the associated tax liability if so, from the PSC to the public sector end-client or agency or other third party closest in the chain to the PSC if there is one. The rules will not change for PSCs contracted to work for clients in the private sector.

Definition of the public sector

The government intends to use the definition of “public sector” set out in the [Freedom of Information Act 2000](#) and the [Freedom of Information \(Scotland\) Act 2002](#)⁶ (the FOI Acts). This covers organisations such as:

- government departments, executive agencies and non-departmental public bodies
- NHS
- police and fire authorities
- local authorities
- devolved administrations
- educational establishments including universities
- BBC, Channel 4
- the Bank of England

This definition does not cover private companies who carry out public functions for the state, such as a private healthcare company running an urgent care centre at an NHS hospital or charities working in the public sector.

The government thinks this definition of the public sector is appropriate for the purposes of the change. It covers what most people would recognise as the public sector and is easily recognised by people working within the sector. Many people in these organisations will already have had to consider FOI legislation and requests for information under the Acts.

⁶ Available at <http://www.legislation.gov.uk>

Question 1: Are there other easily understood definitions that work better than the FOI Act and the FOI (Scotland) Act?

Question 2: Are there any public sector bodies which are not covered by the FOI acts which should be included in the definition for the proposed rules?

Question 3: Should private companies carrying out public functions for the state be included in this definition? Why?

Question 4: Are there any public bodies caught by this definition who would face particular impacts which should be considered?

Third parties providing workers to the public sector

The government understands most public sector off-payroll engagements of PSCs are made through third parties, including employment agencies, outsourcing companies and consultancy firms. Third parties in this position will be required to take responsibility for determining if an engagement is in scope of the rules and paying the associated tax.

The new legislation will apply not only to employment agencies and employment businesses but also other types of business that supply workers to a public sector client, such as a consultancy or outsourcing specialist. The government thinks that if this broader definition were not applied, it would be relatively simple to avoid the effect of this change by restructuring contracts to be about service provision rather than a supply of a worker.

As the new rules only apply to workers engaged through PSCs, however, they will not impact consultants who are on the payroll of the consultancy firm supplying them, for example, auditors employed by and supplied by an accountancy firm. These individuals and their employers already pay employment taxes on this employment income. Equally, the change will not apply to people who are employees of the agency or similar

third party, only where the worker is engaged by the agency or third party through an intermediary - usually their own company⁷.

Examples 3 and 4 show how this is intended to work in practice.

Example 3: Contract that involves workers providing services to the public sector.

A consultancy PLC contracts to provide on-site consultancy services at the Ministry. This consists of ten information management consultants to work in the Ministry's policy unit for up to six months, as well as some software and online support. The supply of ten staff in this contract would be within the scope of the proposed measure. The consultancy would need to use the online tool and consider the new rules. They need to operate tax and National Insurance on the payments to the PSCs. The PSCs would need to give information to the consultancy such as the worker's name, address and National Insurance Number so that the consultancy could add them to their payroll.

Example 4: Service provided outside the public sector – workers not provided to the public sector

The same consultancy PLC contracts to build and run a secure document storage warehouse which will hold files for the Ministry. The project is in the private sector - the Ministry contracts to send files for storage and retrieves them paying a fee per transaction. The consultancy and its ten staff at the warehouse are not part of a transaction supplying staff to the public sector and are outside the scope of the measure.

⁷ Only where the agency legislation (Part 2, Chapter 7 ITEPA) and the managed service company legislation (Part 2, chapter 9 ITEPA) does not apply

More than one agency

There may be situations where there are a number of agencies in a contractual chain with a PSC. Where there is more than one agency in the contractual chain, the legislation will apply to the agency that contracts directly with the PSC. The government thinks that as this agency has the closest commercial relationship with the PSC, it is best placed to deduct the tax and National Insurance and require the PSC to deliver the personal details of the worker. It is also well-placed to require from the worker enough detail of how the worker is engaged that it can make the determination of whether the rules apply, such as if the worker is working through a PSC. In complex contractual chains, where the agency may be a subcontractor with no immediate relationship with the engager, it will need to put in place systems with its clients to ensure it can accurately assess the tax and National Insurance obligation, for example, ways to gather necessary information.

Question 5: Are rules needed to ensure that engagers have the information they need to make the decision? If so, what should they be?

Offshore and anti-avoidance

For commercial reasons, or in some cases to avoid having to apply this legislation, it is possible the agency or third party contracting with the PSC could be resident outside the UK. The government thinks that in this scenario the liability should fall on the last party in the chain which is resident in the UK. This would be another agency or may be the public sector engager if there is no other UK resident party in the contractual chain between the public sector engager and PSC.

How the new rules will work

Although decisions about whether the intermediaries rules apply are usually straightforward to determine for most workers, there are some honest misunderstandings on the part of businesses and individuals around what factors should determine employment status. Moreover, the government acknowledges that at the margins, there can be genuine uncertainty over employment status for tax.

During the summer discussion, some stakeholders voiced concern that engagers may take an overly cautious approach to minimise risk if they were required to take a role in ensuring that the intermediaries rules are applied correctly. These stakeholders argued that this could result in genuinely self-employed workers having to pay employment taxes.

In recognition of these issues, the government would like to explore ways to make the decision as simple and certain as possible.

Example 5 and the diagram below illustrate the decision making process using a hypothetical example.

Example 5: The decision making process

A local authority needs cover for 3 months maternity leave – possibly longer. Christine is a retired social worker and agrees with the Human Resources (HR) Manager to provide locum cover through her PSC. She is highly skilled and needs little day to day support. HR draws up a contract with Christine's PSC which sets out what she must do. She must:

- report to the senior social worker on the team
- obtain legal sign off for certain decisions
- follow the governance guidelines
- work cases as directed

She is paid a daily rate and her contract is terminable at one week's notice. Diagram 1 shows how the local authority will make the decision about whether the rules apply, and how it and her PSC will deal with payments.

Box 1
HR considers the first part of the gateway process using the HMRC online tool to see if the rules apply:

- Is the a public sector engager– yes
- Are they hiring through an agency? – no
- Is 20% or more of the worker’s contract for materials used? – no
- Does the worker own their own company? – yes

Result – needs to consider further tests



Box 2
HR considers the second part of the process

- She can’t in practice send a substitute because of case sensitivity
- There are some strong elements of control in the contract

Result – Christine is in scope



Box 3
The online tool shows that the new rules apply and the local authority has to operate Pay As You Earn and National Insurance ‘as though’ Christine was employed directly by them



Box 4
A contract is drawn up with Christine’s PSC



Box 5
The local authority pays Christine £xx a month after taking out £x for tax and £x for National Insurance Contributions



Box 6
HR sets Christine up on its payroll using the right tax code and her National Insurance number (by using the starter checklist) and go through the RTI process as follows....

- Each monthly payment to the PSC will be reported to HMRC on or before the payment date
- The tax/National Insurance deductions will be paid by 19th or 22nd the following month
- The local authority also pays employers’ National Insurance as secondary contributor through RTI



Box 7
HMRC receives the tax and National Insurance



Box 8
Christine could, for example, take a salary or dividends from her PSC. Off-setting is required to make sure tax and National Insurance are not paid twice.

Accounting for tax

Once the engager or agency has determined the worker is subject to the off-payroll rules, they will make calculations to take account of the existing 5% deduction and VAT. These are discussed in more detail below. They will then need to account for tax and National Insurance through the Real Time Information system. The engager will be required to deduct the worker's tax and employee National Insurance from the payment to the worker's personal service company and pay Class 1 secondary National Insurance to HMRC.

For the payment to be made using the Real Time Information system the worker will need to give the engager enough personal details to enable the tax and National Insurance to be recorded. This will include information such as their name, address and National Insurance number.

The government is aware from the summer discussion this would require some public sector organisations and agencies to join up separate systems they have for payroll and for paying invoices. Some stakeholders told us these can be on different computer systems. The government recognises that time is needed for organisations to receive (and in some cases develop) the necessary software upgrades and put reporting systems in place, which is why the new rules will not come into force until April 2017.

The 5% allowance

When the intermediaries legislation was introduced it allowed a 5% deduction for notional expenses. This is intended to allow for the general expenses of running a business, such as the cost of training and looking for contracts.

Retaining this allowance would effectively give public sector engagers a 5% deduction on the amount on which they will be required to pay employers National Insurance. This is because the 5% is deducted from gross pay before tax and employers National Insurance are calculated.

The government would like to explore how keeping this allowance would work in practice as retaining it may make the process of accounting for tax more complicated for engagers and for the PSC when it has to account for other taxes such as VAT and Corporation Tax.

Question 6: How would accounting for the 5% allowance work in practice?

Question 7: Are there business costs specific to PSCs that are covered by the 5% that aren't covered under the usual business expense rules?

VAT

The PSC will continue to be responsible for VAT as they are now. PSCs, like other businesses, must register for VAT if their turnover is more than £83,000 but they can also voluntarily register.

Fees charged by a limited company for providing personal services remain subject to VAT even when those services fall within the intermediaries rules. This is because it is still the company that is contracting to provide services to its clients so the supply remains within the VAT regime. VAT is charged as appropriate on any supplies and input tax recovery is subject to the normal VAT rules. Where the rules apply, the engager will make the tax and National Insurance calculation based on the contract price less VAT.

Example 6 shows how this would work in practice.

Example 6 (note: figures rounded for simplicity)

Ayesha works through her PSC and is engaged for six months by a local authority as a senior planning officer. Ayesha is required to work in the Planning Department five days each week and her role includes managing a team overseeing the redevelopment of the town centre. The local authority applies the new process and uses the online tool. It determines Ayesha would have been an employee if engaged directly and the off-payroll rules apply.

At the end of each month, Ayesha's PSC invoices the local authority for £2400, including £400 VAT. The local authority deducts the 5% (£100) allowance from the £2000 charged by Ayesha's PSC for her services and treats the balance of £1900 as her taxable earnings. From this £1900, the local authority deducts £197 tax and £147 Class 1 employee National Insurance Contributions which it accounts for through the Real Time Information system and pays to HMRC along with £169 Class 1 employer National Insurance Contributions.

The local authority pays Ayesha's PSC £1556 net for her services and £400 for the VAT. The local authority also pays her the amount of the notional 5% deduction for expenses on top of the £1556.

The PSC retains the net payment and can decide how to treat it. For example, invest, buy assets, pay dividends and/or salary, pay outstanding debts. VAT is paid to HMRC on the quarterly VAT return at the appropriate rate.

Employment Rights

For workers in the public sector this reform changes which party is liable to decide if a payment should be taxed as employment income. No changes will be made to existing employment law.

Minimising burdens on engagers

Simplified process and new online tool

The summer 2015 discussion document asked whether moving to a test of supervision, direction or control (SDC) would make it simpler for engagers to operate the rules. Respondents said very clearly that SDC would not be an appropriate test for this legislation because it would widen the scope of the rules. Some said they felt that it was no clearer to understand than the current status rules.

Respondents said to operate the rules they would require tests that were simple to use and understand and give organisations certainty on the tax status of a worker from day one of a hire. Any test needs to give engagers confidence, firstly, about whether they need to think about the off-payroll rules at all, and if they do, secondly, whether the engagement is within scope of the rules.

The government considers the existing employment status test is still appropriate. As noted in the summer discussion document, the government wants to make the legislation as straightforward to comply with as possible without creating disproportionate burdens and without widening the scope of the rules.

To provide greater clarity and certainty HMRC has developed a new simplified process using the current employment status rules which will make it easier to make a decision on an engagement. This will be supported by a digital tool to provide upfront certainty. This approach is designed:

- so it is easier and more straightforward for an engager to decide if an engagement is in or out of scope of the rules; and
- where an engagement is in scope, to provide greater certainty and clarity about whether the payments made during the engagement should be treated as employment income for tax purposes.

Identifying whether end-engagers need to consider the rules

The government proposes to introduce a new gateway process which will allow anyone engaging a worker through a PSC to quickly decide whether the rules need to be considered. Diagrams 2 and 3 show how the two parts of the process will work.

The end-engager of the PSC will use this first part of the process to remove those business to business relationships that are not within scope of the rules for example a catering company for a business function.

Organisations may need to obtain details from the PSC to determine whether the rules apply. This will include whether any materials are supplied as part of the contract, and whether the worker is being supplied through a limited company. Examples of materials include a plumber supplying bathroom fittings and pipes, and a shop-fitting business providing shelves, window glass and flooring.

Diagram 4 shows the first part of the simplified process a public sector engager can go through to decide if an engagement is within the rules.

Diagram 2: making the decision about whether the rules may apply

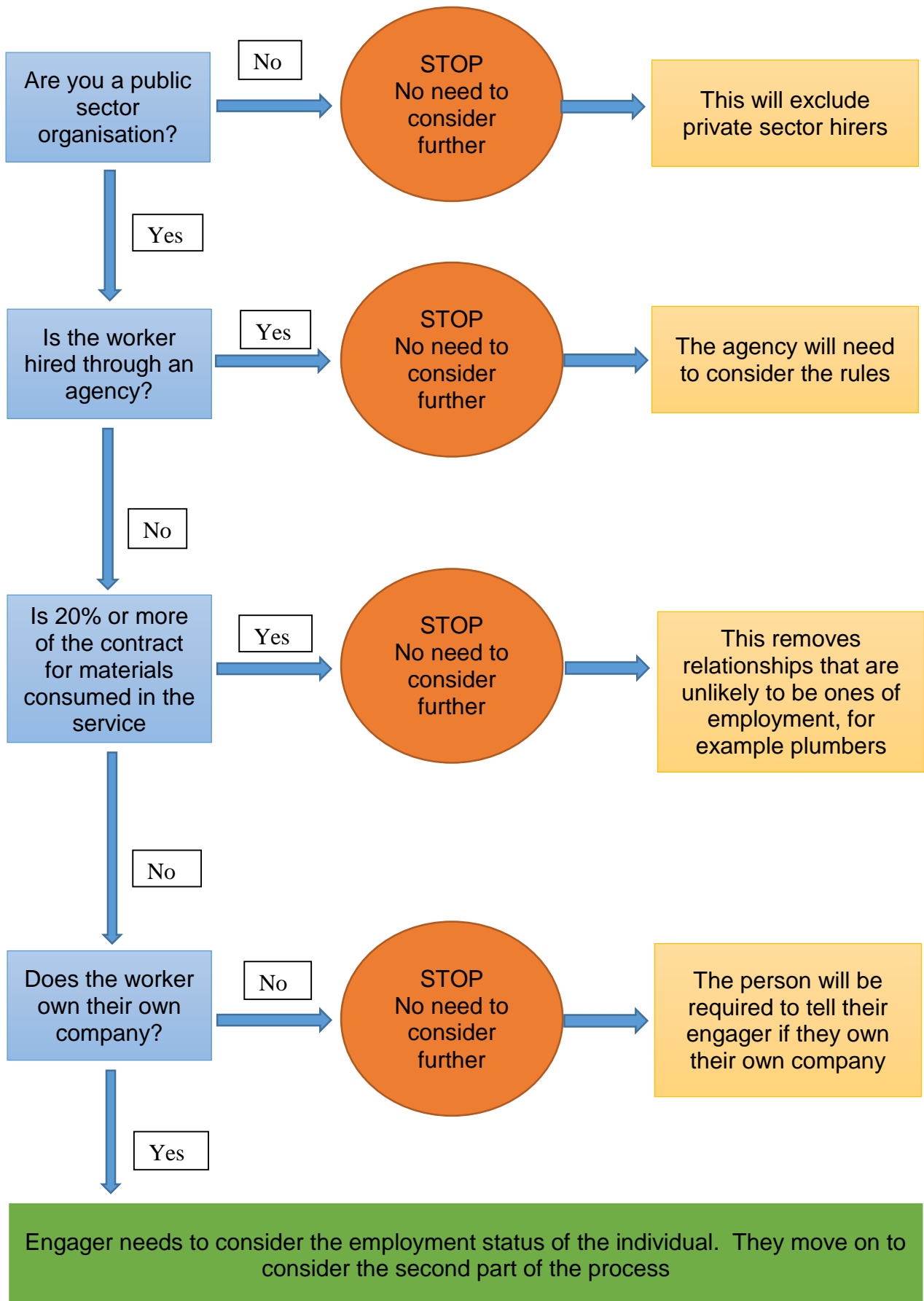
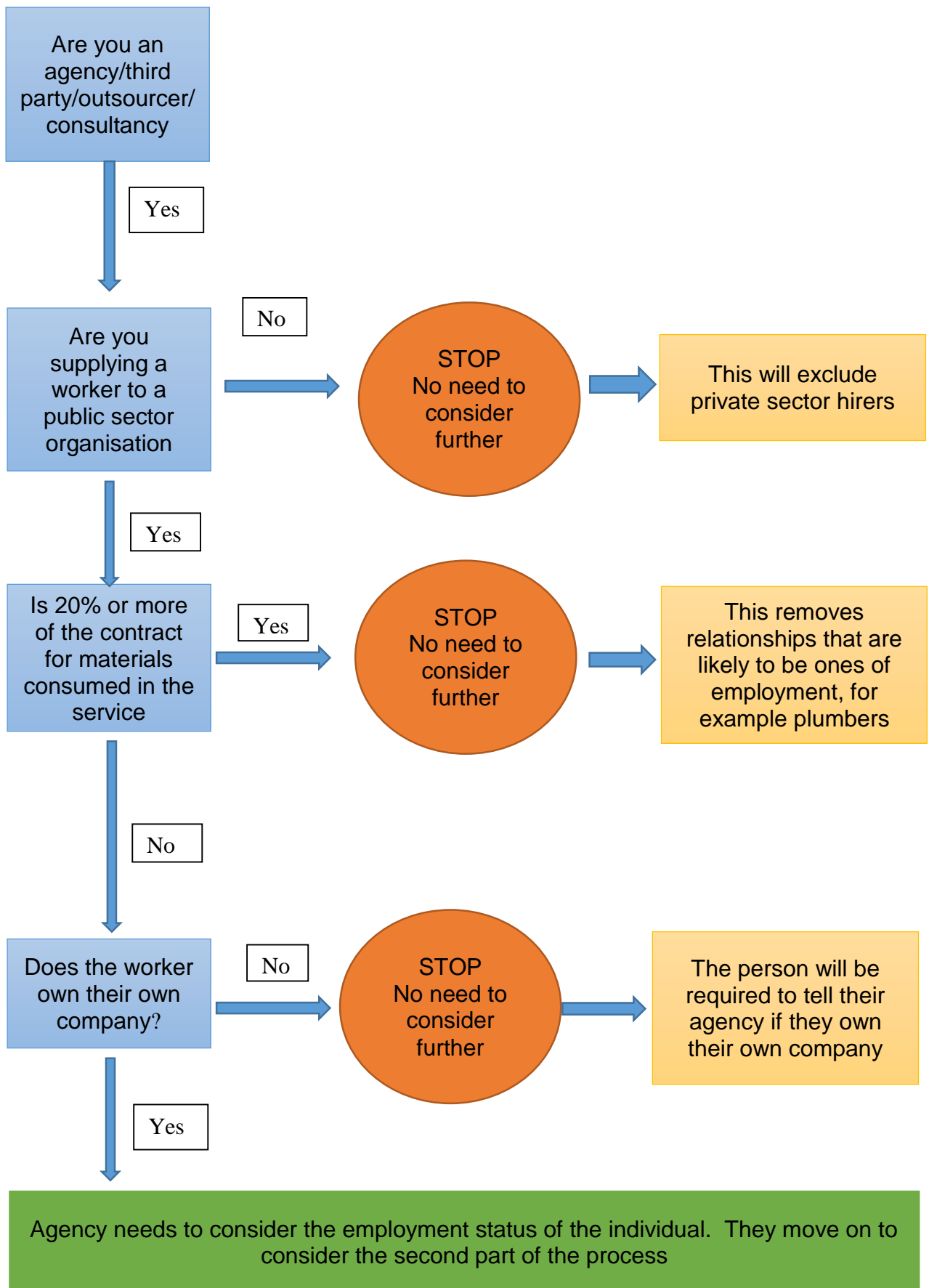
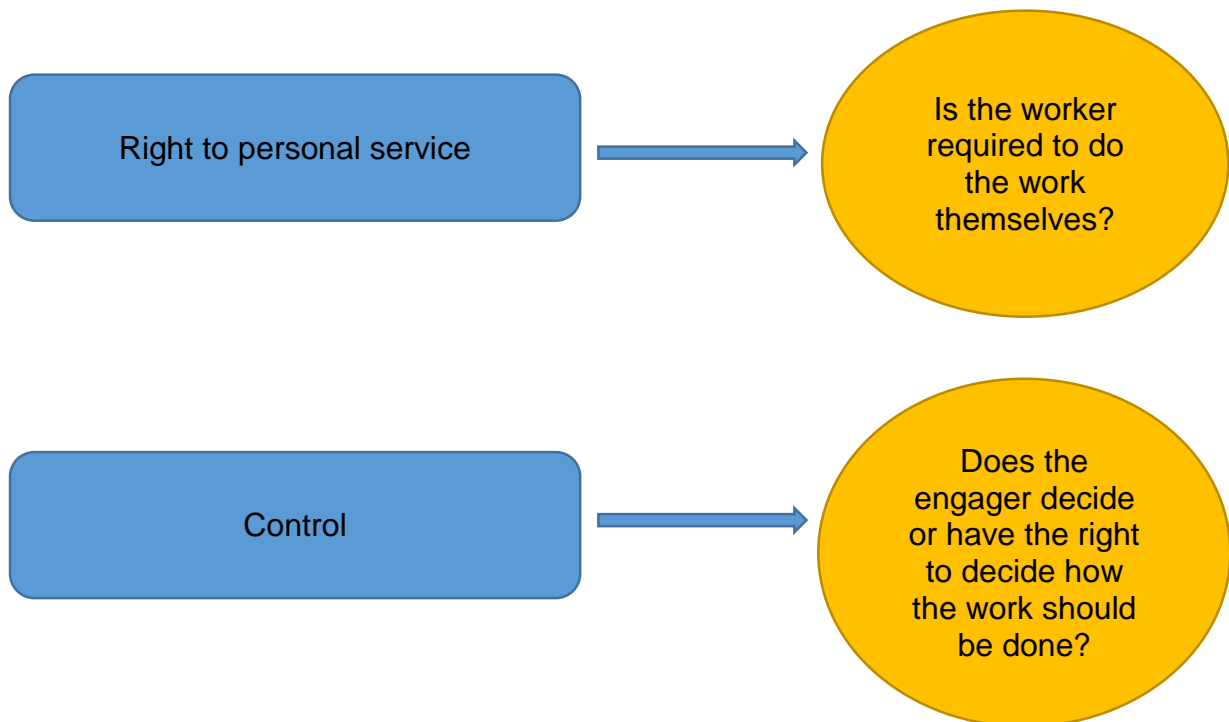


Diagram 3: where an agency is the engager



If the worker's PSC is ruled out by the first part of the process they do not need to take any further action. If the worker's PSC is not ruled out by the first part, the engager will need to move on to consider two simple questions of the second part of the process. Diagram 4 shows how this will work.

Diagram 4: the second part of the process for the engager to decide quickly if the worker (that is, the person engaged through the PSC) is in scope for the rules



If the answer to both questions is 'yes', the worker is in scope for the off-payroll rules and the engager will need to account for tax and National Insurance on their payments to that worker's PSC. These questions are based on the current employment status tests.

If the engager is unable to answer 'yes' to both questions, they will need to use the digital tool.

Digital tool

HMRC is developing a new digital tool which draws on the experience users had of the Employment Status Indicator (ESI) but will be tailored to the specific needs of engagers in determining if the off-payroll rules apply. The current ESI tool was not designed to be used to determine the employment status of people working through their own limited companies. In addition to providing upfront certainty to inform hiring decisions, engagers

will need to use the tool when circumstances change, for example, if the contract is extended or working practices change.

When the new tool is in use, HMRC will be bound by the outcome of the test if accurate information is entered by the engager and circumstances do not change. If circumstances change, the tool will need to be reused entering the new facts of the engagement. The tool will provide a record which engagers will be able to keep and refer to as necessary.

The tool will be the main way HMRC will give customers certainty about their situation. If the tool has been completed accurately, reflecting the true facts, and the engager keeps the results, HMRC will stand by that outcome. That means the contractor and the engager can know at the outset HMRC's view of how intermediaries rules apply, and negotiate the price accordingly.

Although it is being introduced to support the change to the rules for those working off-payroll in the public sector, the tool will also be available for those working in the private sector to use if they wish. This will give people more clarity over HMRC's view of whether or not they should be applying the intermediaries rules to their PSC's income.

The government would like to work closely with potential users of the tool as it is developed, and welcomes expressions of interest in taking part.

The government welcomes views on:

Question 8: Does the first part of the test work to quickly rule out engagements that are clearly out of scope?

Question 9: Are these the right questions in the right order of priority?

Question 10: Are the questions simple to understand and use?

Question 11: Do the two parts of the test give engagers certainty on day one of the hire?

Question 12: How can the organisation completing the tests ensure they have the information to answer the questions?

Question 13: How could the new online tool be designed to be simple and straightforward to use?

Transfer of liability

Under the new rules, liability to pay the relevant employment taxes will move to the engager or the agency supplying the worker. This means public sector organisations and agencies supplying workers to the public sector will be responsible for:

- deciding if the rules apply; and
- calculating, reporting and paying the relevant taxes if they do.

Where HMRC identifies the rules have not been applied properly, and inappropriate or inaccurate information has been used to make the determination, there are options for deciding where the liability should fall which could include one or more of the following:

- jointly and severally on the engager and the PSC;

- on the engager alone - this means if the engager makes a wrong decision, for example, that a worker is not in scope for the off-payroll rules, then that engager may be liable for interest and penalties. The engager would be similarly liable if the decision is wrong but accurate information has been provided;
- where the PSC or worker fraudulently gives the agency or public sector engager incorrect information;
 - on the director of the PSC and/or the individual worker; or
 - on the PSC itself.

The government welcomes views on:

Question 14: Where should the liability for tax and National Insurance (and penalties and interest where appropriate) fall when the rules haven't been applied correctly?

Question 15: Should the liability move to the PSC where the PSC has given false information to the engager?

Appeals

There will be a statutory right to appeal against the tax and National Insurance liability. Where a PSC or an engager disagree with a determination that the new rules apply, the PSC and/or engager will be able to request a formal review of the decision and to appeal that decision to the tribunal in the same way as other Pay As You Earn and National Insurance decisions and determinations.

4. Assessment of Impacts

Impacts on business.

HMRC acknowledges that requiring public sector and agencies providing workers to the public sector, such as employment agencies and outsourcing firms, to operate the rules and pay tax and National Insurance through the Real Time Information system for Pay As You Earn could impact on businesses in terms of their administrative burdens. HMRC will seek to understand the impact and mitigate as far as possible any adverse costs and impacts.

The government welcomes views on:

Question 16: What one-off and ongoing costs and burdens do you anticipate will arise as a result of this reform?

Summary of Impacts

Exchequer impact (£m)	2016-17	2017-18	2018-19	2019-20	2020-21
	+/-	+265	+65	+105	+120
Economic impact	This measure is not expected to have any significant macroeconomic impacts.				
Impact on individuals and households	The measure is not expected to impact on households, family formation, stability or breakdown.				
Equalities impacts	This change is not expected to have a disproportionate impact on any group with a protected characteristic. Analysis of workers in companies that exhibit characteristics typical of this type of arrangement suggests that men below pension age predominate.				
Impact on businesses and Civil Society Organisations	<p>This proposal will transfer the liability to consider whether the intermediaries legislation applies from personal service companies to public sector engagers and agencies who pay workers engaged in the public sector. Where the intermediaries legislation applies the engager or agency will be responsible for operating PAYE and paying any National Insurance contributions on payments made to the personal service company. One-off costs for affected businesses include familiarisation with the new rules and putting in place processes to share information between procurement and payroll sections. Ongoing costs include accounting and reporting through RTI, using the digital tool and calculating the 5% allowance.</p> <p>The government estimates that around 26,000 personal service companies will be affected by the change. Administrative costs currently incurred by compliant personal service companies in calculating tax and National Insurance will move from the personal</p>				

	<p>service company to the public sector organisation or the agency supplying the worker to the public sector.</p> <p>Alongside the personal service companies that will be affected by the change, the number of small and micro businesses affected and any additional impacts on them will be explored as part of the consultation. Some smaller agencies are used by the public sector and this change will require them to operate payroll and gather information needed to assess whether the intermediaries legislation applies.</p> <p>The consultation will be used to further understand the number of businesses affected and the impacts on them in more detail.</p>
<p>Impact on HMRC or other public sector delivery organisations</p>	<p>The cost to HMRC of implementing this change is not expected to exceed £500,000.</p> <p>We will be exploring costs for other organisations as part of the consultation.</p>
<p>Other impacts</p>	<p>Other impacts have been considered and none have been identified.</p>

5. Summary of Consultation Questions

Definition of the public sector

Question 1: Are there other easily understood definitions that work better than the FOI Act and the FOI (Scotland) Act?

Question 2: Are there any public sector bodies which are not covered by the FOI acts which should be included in the definition for the proposed rules?

Question 3: Should private companies carrying out public functions for the state be included in this definition? Why?

Question 4: Are there any public bodies caught by this definition who would face particular impacts which should be considered?

Information

Question 5: Are rules needed to ensure that engagers have the information they need to make the decision? If so, what should they be?

5% deduction

Question 5: How would accounting for the 5% allowance work in practice?

Question 6: Are there business costs specific to PSCs that are covered by the 5% that aren't covered under the usual business expense rules?

Making the decision

Question 7: Does the first part of the test work to quickly rule out engagements that are clearly out of scope?

Question 8: Are these the right questions in the right order of priority?

Question 9: Are the questions simple to understand and use?

Question 10: Do the two parts of the test give engagers certainty on day one of the hire?

Question 11: How can the organisation completing the tests ensure have the information to answer the questions?

Question 12: How could the new online tool be designed to be simple and straightforward to use?

Transfer of liability

Question 14: Where should the liability for tax and National Insurance (and penalties and interest where appropriate) fall when the rules haven't been applied correctly?

Question 15: Should the liability move to the PSC where the PSC has given false information to the engager?

Costs

Question 15: What one-off and ongoing costs and burdens do you anticipate will arise as a result of this reform?

6. Summary of responses to the summer 2015 discussion

162 responses were received in response to the discussion document. This was in addition to comments received in 14 roundtable discussions and various other stakeholder events.

The government is grateful for the detailed consideration and comments stakeholders provided in response to the discussion document. These have been fully considered and the key emerging themes are set out below.

Key themes

Flexibility of the UK Labour Market

Many respondents suggested any change to the intermediaries legislation could negatively affect the flexibility of the UK labour market by impeding the viability of the PSC model. They stated PSCs should be able to take on short contracts resembling employment without having to consider the rules and without the burden of having to switch between contracts inside and outside of the rules. Some respondents stated changes to the legislation could have significant macro-economic impacts, and many contractors will be forced out of the UK as a result of the reduction in their post-tax income.

Government response

The government recognises the value to the economy of a flexible labour market. Proposals for reform of the rules will not affect the ability of organisations to take on temporary workers through a PSC. The government plans to reform the existing legislation to make it more effective and not to widen the scope of the new rules.

Moving responsibility for operating the rules to the engager

The majority of respondents were concerned about the potential impact and administrative burden on engagers if liability for operating the rules was transferred from the PSC to the engager. Many said such a change would impose a costly and significant burden on businesses and referenced the cost of new payroll and allocation systems. Respondents also said they feared engagers would not have the necessary skills or knowledge to make decisions about whether the rules apply.

Some respondents said transferring the liability to the engager would cause over-compliance, resulting in the risk of 'false employment'. As engagers tend to be risk-averse, they would assume contracts fall within the rules to protect themselves and contracts that should not be caught by the rules would become subject to employment taxes. Respondents felt this could also result in increased litigation for HMRC. Respondents were concerned they could be held responsible for any mistakes made by the PSC in its tax affairs.

Some organisations and individuals broadly agreed with HMRC's lead proposal. One commented that "End users are better placed than contractors to determine employment status as they are fully appraised of the actual working practices before the contract begins."

Government response

The government acknowledges there is potential for burdens on business to increase if responsibility for determining the rules was moved to the engager. This is why the government announced the reform would be for the public sector only, and why this consultation seeks views on a new test and the development of an online tool. Together, these should make the decision on whether a worker is in scope for the rules simple and quicker for most situations.

Supervision, direction or control (SDC)

Some respondents favoured using supervision, direction or control (SDC) as a test for determining whether an engagement is in scope of the rules, but felt the test should be made simpler and clearer.

However most responded negatively to this proposal saying the SDC test was too vague and too subjective and would significantly widen the scope of the rules. One accountancy body said the test was limited in scope and other factors should be taken into consideration, such as mutuality of obligation, financial risk and the length of engagement. Most respondents felt SDC would not be appropriate for the intermediaries rules.

Government response

The government recognises concerns that using supervision, direction or control as a test would widen the scope of the rules. The government instead is consulting on the development of a new, simple decision-making process and an online tool.

Employment status indicator

HMRC uses an online Employment Status Indicator (ESI) to advise whether people are employed or self-employed. In discussions with stakeholders we asked if something similar would be helpful in relation to the rules as the current ESI cannot be used to determine whether the engagement is in scope. HMRC asked if an online tool designed for off-payroll situations would help. Many respondents agreed a new ESI test is needed. One respondent commented that the current test is “inaccurate” and a new ESI test based on a broad range of questions should be developed with stakeholders. Some respondents expressed interest in helping to develop a new online tool specifically for off-payroll working.

Government response

The government intends to develop a new online tool for determining whether an engagement is in scope for the rules. An important part of building the tool will be input from stakeholders and the government welcomes expressions of interest in working with HMRC to develop and test the new tool.

Duration of contract

Many respondents suggested a new test, based on length of contract (similar to the test used in Australia), should be introduced to rule people in or out of the scope of the rules.

Government response

The government does not consider that a test of duration is appropriate. It would require complex further anti-avoidance legislation to prevent contrived arrangements and disproportionate resources to police.

Dividend Tax and Travel and Subsistence changes

Some stakeholders said the introduction of the Dividend Tax meant reform was not necessary. Some respondents suggested the Dividend Tax and travel and subsistence restrictions should make the PSC model less attractive.

Government response

Whilst these changes will reduce some of the tax advantages of working through a PSC, they do not tackle non-compliance, nor do they address the loss of employer National Insurance Contributions. For these reasons the government considers reform is still necessary.

Withholding tax

Some respondents suggested creating a withholding tax on all payments to a PSC, similar to the Construction Industry Scheme.

Government response

Having considered this option fully, the government does not think a withholding tax scheme would achieve its aims of protecting the Exchequer and levelling the playing field between workers engaged in different ways. Such a scheme would require a substantial increase in administration for engagers and PSCs.

Compliance

Many respondents commented that HMRC should address its own compliance activity first. Several respondents stressed the need for greater and more visible enforcement.

Government response

In tandem with reforming the intermediaries rules for engagements in the public sector, HMRC will continue to explore ways to strengthen its compliance response for engagements in the private sector. HMRC takes a risk based approach to identify non-compliant cases so activity is targeted in the most cost effective way, concentrating on the highest risk cases.

HMRC has already stepped up its compliance response by:

- increasing the number of enquiries;
- providing a contract review service to help people trying to get it right;
- publishing better guidance;
- using anti-avoidance Managed Service Company legislation to successfully challenge companies involved in pushing workers into working through PSCs;
- working closely with public sector organisations to ensure adherence to tax rules.

However the numbers of companies complying with the tax rules has remained static and the numbers not paying the correct amount of tax has risen.

More compliance alone will not solve issues with the current rules. Carrying out enquiries into these cases can be complex and time-consuming for both the PSC and for HMRC.

Reporting requirement

Several respondents cited the need for a reporting regime. One suggested there should be a liability on end engagers to report payments made to PSCs. The respondent said that if this was done there would be no need to switch liability for determining the rules to the engager.

Government response

The government does not think introducing a reporting requirement by itself will improve compliance with the rules sufficiently to address the current levels of non-compliance.

7. The Consultation Process

This consultation is being conducted in line with the Tax Consultation Framework. There are five stages to tax policy development:

- Stage 1 Setting out objectives and identifying options.
- Stage 2 Determining the best option and developing a framework for implementation including detailed policy design.
- Stage 3 Drafting legislation to effect the proposed change.
- Stage 4 Implementing and monitoring the change.
- Stage 5 Reviewing and evaluating the change.

This consultation is taking place during stage 2 of the process. The purpose of the consultation is to seek views on the detailed policy design and a framework for implementation of a specific proposal, rather than to seek views on alternative proposals.

How to respond

A summary of the questions in this consultation is included at chapter 5.

Responses should be sent by 18 August by e-mail to off-payroll.consultation@hmrc.gsi.gov.uk or by post to:

HM Revenue and Customs

Employment status team

Room 1E/10, 100 Parliament Street

London

SW1A 2BQ

Please do not send consultation responses to the Consultation Coordinator.

Paper copies of this document or copies in Welsh and alternative formats (large print, audio and Braille) may be obtained free of charge from the above address. This document can also be accessed from [HMRC's GOV.UK pages](#). All responses will be acknowledged, but it will not be possible to give substantive replies to individual representations.

When responding please say if you are a business, individual or representative body. In the case of representative bodies please provide information on the number and nature of people you represent.

Confidentiality

Information provided in response to this consultation, including personal information, may be published or disclosed in accordance with the access to information regimes. These are primarily the Freedom of Information Act 2000, the Data Protection Act 1998 and the Environmental Information Regulations 2004.

If you want the information you provide to be treated as confidential, please be aware that, under the FOIA, there is a statutory Code of Practice which public authorities must comply with. This deals with, amongst other things, obligations of confidence. It would therefore be helpful if you could explain to us why you regard the information you provide as confidential. If we receive a request to disclose the information we will take full account of your explanation, but we cannot assure that confidentiality can be maintained in all circumstances. An automatic confidentiality disclaimer generated by your IT system will not alone be regarded as binding on HM Revenue and Customs.

HMRC will process your personal data in accordance with the Data Protection Act 1998 and in the majority of circumstances this means your personal data will not be disclosed to third parties.

Consultation Principles

This consultation is being run in accordance with the government's consultation principles.

The consultation principles are available on the Cabinet Office website:
<http://www.cabinetoffice.gov.uk/resource-library/consultation-principles-guidance>

If you have any comments or complaints about the consultation process please contact:

John Pay, Consultation Coordinator, Budget Team, HM Revenue and Customs, 100
Parliament Street, London, SW1A 2BQ.

Email: hmrc-consultation.co-ordinator@hmrc.gsi.gov.uk

Please do not send responses to the consultation to this address.

Annex A: List of respondents and round table attendees for the summer discussion

Attendees at roundtables

Abbey Tax
Adecco Group
Aspire Partnership
Association of Accounting Technicians
Association of Chartered Certified Accountants
Association of Professional Staffing Companies
BDO LLP
BGC Partners
Boox Limited
British Universities Finance Directors Group
Brookson Legal Services Limited
Building and engineering services Association
Cabinet Office
Chartered Institute of Payroll Professionals
Chartered Institute of Taxation
Confederation of British Industry
Contractor Calculator
Contractor Umbrella
Crowe Clark Whitehill LLP
CWC Solutions
Deloitte LLP
Department for Business, Innovation and Skills
Department for Environment, Food and Rural Affairs
Department of Culture Media and Sport
Department of Energy and Climate Change
Department of Health
Efficient Employment Tax Solutions
Electrical Contractors Association
Engineering Contractors Industry Association
Ernst & Young
Federation of Small Business
Finishing Trades in Construction
First Freelance
Foreign and Commonwealth Office
Francis Clark
Freelancer and Contractor Services Association
Home Office
I-PAYE
Institute of Chartered Accountants in England and Wales
Institute of Interim Management
Intouch Accounting
IPSE: the Association of Independent Professionals and the Self-Employed
JSA Group
Key Group
KPMG LLP
Low incomes Tax Reform Group
Mazars LLP
Ministry of Defence
Ministry of Justice
The On-Site Group
The Open University
Optionis
Orange Genie Group Limited
Pearl Lily & Co Accountants
Prisma Recruitment
Project People Limited
Professional Passport Limited
PWC
Ranstad UK
Resource Solutions Group
TEAM
UK Export Finance
The University of Leicester
Volt Europe Limited
Whitefield Tax Limited
Four individual contractors

Written responses to the summer discussion were received from:

1st Option Consulting Services Limited
Abbey Tax
Accountax
Adecco Group
All Umbrella Companies are Equal
AMS Accountancy Limited
Anchura Partners Services Limited
Anonymous
Association of Accounting Technicians
Association of Recruitment
Consultancies (REC)
Barclays Bank plc
Bauer & Cottrell Limited
BDO LLP
Birmingham Law Society
Blue Yonder Systems
Broadcasting Entertainment
Cinematograph and Theatre Union
(BECTU)
Brookson Group Limited
Cayman Blue Consulting Limited
Centrica
Chartered Institute of Payroll
Professionals
Chartered Institute of Taxation
City of London Law Society Revenue
Law Committee
Company X Consulting Limited
Confederation of British Industry
Contractor Calculator
Contractor Weekly Limited
Crest Plus Operations Limited
Crowe Clark Whitehill Limited
Crunch
David Kirk & Co
Deloitte LLP
Deloitte LLP on behalf of BBC, BskyB,
BT, Channel 5, Comedy Central UK,
Discovery, Disney, ITN, ITV, NBC
Universal, Nickelodeon UK, Time
Warner, Viacom
Department for Work and Pensions
Employment Lawyers Association
Employment Taxes Industry Forum
Empresaria Group plc
Ernst & Young LLP
Ford Motor Company Limited
Freelancer and Contractor Services
Association
G4S plc
Grant Thornton
Grovelands Resourcing Limited
Haul-It Nationwide Limited
i4 Services Limited
IG
Institute of Chartered Accountants in
England and Wales
Institute of Chartered Accountants of
Scotland
Institute of Interim Management
Intouch Accounting Limited
IPSE
ITV
Jonathan Wilding Limited
KPMG LLP
KzzJ Limited
The Law Place Limited
Legal and General Group plc
London Borough of Bexley
London Society of Chartered
Accountants Taxation Committee
Loudwater Systems Management
Limited
Mazars LLP
McLean Reid Chartered Accountants
Michael White Associates Limited
Ministry of Defence
Ministry of Justice
MyPay Limited
Newbury Management Consultants
Oasys IT Limited
Oil and Gas UK
Old Mutual Group
Open University
Optionis
Orange Genie Group Limited
Pearl Lily & Co Accountants
Pyramid CTS Limited
Qdos
Qis Limited
Recruitment and Employment
Confederation (REC)
Re:Legal Consulting Limited
Simmons and Simmons LLP
Sky Group plc

SRW Accountants
TEAM
Testing Plus Limited
Transport for London

Volt Europe Limited
Whitefield Tax Limited
WTT Consulting Limited
52 responses from individuals

Annex B: List of public sector organisations covered by the Freedom of Information Act 2000 and the Freedom of Information Act (Scotland) Act 2002 (available at legislation.gov.uk)

Note: organisations in square brackets have either been added or deleted from the Schedule

Freedom of Information Act 2000

5(1)(a)(iii) of the Care Standards Act 2000.]

SCHEDULE 1 – Public authorities

2

SCHEDULE 1 Section 3(1)(a)(i).

PUBLIC AUTHORITIES

The House of Commons [F3, in respect of information other than— a) information relating to any residential address of a member of either House of Parliament,

PART I

GENERAL

(b) information relating to travel arrangements of a member of either House of Parliament, where the arrangements relate to travel that has not yet been undertaken or is regular in nature,

1

Any government department [F1 other than the Office for Standards in Education, Children's Services and Skills] .

(c) information relating to the identity of any person who delivers or has delivered goods, or provides or has provided services, to a member of either House of Parliament at any residence of the member,

The Office for Standards in Education, Children's Services and Skills, in respect of information held for purposes other than those of the functions exercisable by Her Majesty's Chief Inspector of Education, Children's Services and Skills by virtue of section

(d) information relating to expenditure by a member of either House of Parliament on security arrangements.

Paragraph (b) does not except information relating to the total amount of expenditure incurred on regular travel during any month.]

3

The House of Lords [F4, in respect of information other than—

(a) information relating to any residential address of a member of either House of Parliament,

(b) information relating to travel arrangements of a member of either House of Parliament, where the arrangements relate to travel that has not yet been undertaken or is regular in nature,

(c) information relating to the identity of any person who delivers or has delivered goods, or provides or has provided services, to a member of either House of Parliament at any residence of the member,

(d) information relating to expenditure by a member of either House of Parliament on security arrangements.

Paragraph (b) does not except information relating to the total amount of expenditure incurred on regular travel during any month.]

4

The Northern Ireland Assembly.

5

The National Assembly for Wales[F5, in respect of information other than—

(a) information relating to any residential address of a member of the Assembly,

(b) information relating to travel arrangements of a member of the Assembly, where the arrangements relate to travel that has not yet been undertaken or is regular in nature,

(c) information relating to the identity of any person who delivers or has delivered goods, or provides or has provided services, to a member of the Assembly at any residence of the member,

(d) information relating to expenditure by a member of the Assembly on security arrangements.

Paragraph (b) does not except information relating to the total amount

of expenditure incurred on regular travel during any month.]

[F65A the Welsh Assembly Government.]

6

The armed forces of the Crown, except—

(a) the special forces, and

(b) any unit or part of a unit which is for the time being required by the Secretary of State to assist the Government Communications Headquarters in the exercise of its functions.

PART II

LOCAL GOVERNMENT

England and Wales

7

A local authority within the meaning of the Local Government Act 1972, namely—

(a) in England, a county council, a London borough council, a district council or a parish council,

(b) in Wales, a county council, a county borough council or a community council.

8

The Greater London Authority.

9

The Common Council of the City of London, in respect of information held in its capacity as a local authority, police authority or port health authority.

10

The Sub-Treasurer of the Inner Temple or the Under-Treasurer of the Middle Temple, in respect of information held in his capacity as a local authority.

11

The Council of the Isles of Scilly.

12

A parish meeting constituted under section 13 of the Local Government Act 1972.

13

Any charter trustees constituted under section 246 of the M3 Local Government Act 1972.

[F714

A fire and rescue authority constituted by a scheme under section 2 of the Fire and Rescue Services Act 2004 or a

scheme to which section 4 of that Act applies.]

15

A waste disposal authority established by virtue of an order under section 10(1) of the M4 Local Government Act 1985.

[F815A An authority established for an area in England by an order under section 207 of the Local Government and Public Involvement in Health Act 2007 (joint waste authorities).]

16

A port health authority constituted by an order under section 2 of the M5 Public Health (Control of Disease) Act 1984.

18

An internal drainage board which is continued in being by virtue of section 1 of the M6 Land Drainage Act 1991.

19

A joint authority established under Part IV of the M7 Local Government Act 1985 [F10(fire and rescue services and transport)].

[F1119A

An economic prosperity board established under section 88 of the

Local Democracy, Economic Development and Construction Act 2009.

19B

A combined authority established under section 103 of that Act.]

20

The London Fire and Emergency Planning Authority.

21

A joint fire authority established by virtue of an order under section 42(2) of the M8 Local Government Act 1985 (reorganisation of functions).

23

A body corporate established pursuant to an order under [F12 section 17 of the Local Government and Public Involvement in Health Act 2007] (residuary bodies).

24

The Broads Authority established by section 1 of the M10 Norfolk and Suffolk Broads Act 1988.

25

A joint committee constituted in accordance with section 102(1)(b) of the M11 Local Government Act 1972.

26

A joint board which is continued in being by virtue of section 263(1) of the M12 Local Government Act 1972.

27

A joint authority established under section 21 of the M13 Local Government Act 1992.

[F1328

A Passenger Transport Executive for an integrated transport area for the purposes of Part 2 of the Transport Act 1968.]

29

Transport for London.

30

The London Transport Users Committee.

31

A joint board the constituent members of which consist of any of the public authorities described in paragraphs 8, 9, 10, 12, 15, 16, 20 to 31, 57 and 58.

32

A National Park authority established by an order under section 63 of the M14 Environment Act 1995.

33

A joint planning board constituted for an area in Wales outside a National Park by an order under section 2(1B) of the M15 Town and Country Planning Act 1990.

35

The London Development Agency.

[F1535A

F16.
...]

[F1735B

An inshore fisheries and conservation authority for a district established under section 149 of the Marine and Coastal Access Act 2009.]

An urban development corporation established under section 135 of the Local Government, Planning and Land Act 1980.]

Northern Ireland

36

A district council within the meaning of the M16 Local Government Act (Northern Ireland) 1972.

PART III

THE NATIONAL HEALTH SERVICE

England and Wales

[F1936A

A Strategic Health Authority established under [F20 section 13 of the National Health Service Act 2006].]

38

A special health authority established under [F22 section 28 of the National Health Service Act 2006 or section 22 of the National Health Service (Wales) Act 2006].

A primary care trust established under [F23 section 18 of the National Health Service Act 2006].

[F2439A

A Local Health Board established under [F25 section 11 of the National Health Service (Wales) Act 2006].]

40

A National Health Service trust established under [F26 section 25 of the National Health Service Act 2006 or

section 18 of the National Health Service (Wales) Act 2006].

[F2740A

An NHS foundation trust.]

41

A Community Health Council [F28 established under section 182 of the National Health Service (Wales) Act 2006].

[F2941A

F30.
...]

.....

[F3343A

Any person providing primary medical services [F34, primary dental services or primary ophthalmic services]—

(a) in accordance with arrangements made under [F35 section 92 or 107 of the National Health Service Act 2006, or section 50 or 64 of the National Health Service (Wales) Act 2006]; or

(b) under a contract under [F36 section 84 or 100 of the National Health Service Act 2006 or section 42 or 57 of the National Health Service (Wales) Act 2006];

in respect of information relating to the provision of those services.]

44

Any person providing [F37 general medical services, general dental services,] general ophthalmic services or pharmaceutical services under [F38the National Health Service Act 2006 or the National Health Service (Wales) Act 2006], in respect of information relating to the provision of those services.

45

[F39 Any person providing personal medical services or personal dental services under arrangements made under section 28C of the M17 National Health Service Act 1977, in respect of information relating to the provision of those services.]

[F4045A

Any person providing local pharmaceutical services under—

(a) a pilot scheme established under [F41 section 134 of the National Health Service Act 2006 or section 92 of the National Health Service (Wales) Act 2006]; or

(b) an LPS scheme established under [F42 Schedule 12 to the National Health Service Act 2006 or Schedule 7 to the National Health Service (Wales) Act 2006], in respect of information relating to the provision of those services.]

46

[F45A Health and Social Services Board established under Article 16 of the M18 Health and Personal Social Services (Northern Ireland) Order 1972.]

48

A Health and Social Services Trust established under Article 10 of the M20 Health and Personal Social Services (Northern Ireland) Order 1991.

49

A special agency established under Article 3 of the M21 Health and Personal Social Services (Special Agencies) (Northern Ireland) Order 1990.

[F46 The Northern Ireland Central Services Agency for the Health and Social Services established under Article 26 of the M22 Health and Personal Social Services (Northern Ireland) Order 1972.]

51

Any person providing [F47 primary medical services], general dental services, general ophthalmic services or pharmaceutical services under Part VI of the M2 3Health and Personal Social Services (Northern Ireland) Order 1972, in respect of information relating to the provision of those services.

[F4851A

The Regional Business Services Organisation established under section 14 of the Health and Social Services (Reform) Act (Northern Ireland) 2009.

51B

The Patient and Client Council established under section 16 of the Health and Social Care (Reform) Act (Northern Ireland) 2009.

51C

The Regional Health and Social Care Board established under section 7 of the Health and Social Care (Reform) Act (Northern Ireland) 2009.

51D

The Regional Agency for Public Health and Social Well-being established under

section 12 of the Health and Social Care (Reform) Act (Northern Ireland) 2009.]

PART IV

MAINTAINED SCHOOLS AND OTHER EDUCATIONAL INSTITUTIONS

England and Wales

[F4952

The governing body of—

(a) a maintained school, as defined by section 20(7) of the School Standards and Framework Act 1998, or

(b) a maintained nursery school, as defined by section 22(9) of that Act.]

(1) The proprietor of an Academy, in respect of information held for the purposes of the proprietor's functions under Academy arrangements.

(2) In sub-paragraph (1)—

“Academy arrangements” has the meaning given by section 1 of the Academies Act 2010; “proprietor” has the meaning given by section 579(1) of the Education Act 1996.]

53

(1)

The governing body of—

(a) an institution within the further education sector,

(b) a university receiving financial support under section 65 of the M24 Further and Higher Education Act 1992,

(c) an institution conducted by a higher education corporation,

(d) a designated institution for the purposes of Part II of the M25 Further and Higher Education Act 1992 as defined by section 72(3) of that Act, or

(e) any college, school, hall or other institution of a university which falls within paragraph (b).

(2) In sub-paragraph (1)—

(a) “governing body” is to be interpreted in accordance with subsection (1) of section 90 of the Further and Higher Education Act 1992 but without regard to subsection (2) of that section,

(b) in paragraph (a), the reference to an institution within the further education sector is to be construed in accordance with section 91(3) of the Further and Higher Education Act 1992,

(c) in paragraph (c), “higher education corporation” has the meaning given by section 90(1) of that Act, and

(d) in paragraph (e) “college” includes any institution in the nature of a college.

Northern Ireland

54

(1) The managers of—

(a) a controlled school, voluntary school or grant-maintained integrated school within the meaning of Article 2(2) of the M26 Education and Libraries(Northern Ireland) Order 1986, or

(b) a pupil referral unit as defined by Article 87(1) of the M27 Education (Northern Ireland) Order 1998.

(2) In sub-paragraph (1) “managers” has the meaning given by Article 2(2) of the M28 Education and Libraries (Northern Ireland) Order 1986.

55

(1) The governing body of—

(a) a university receiving financial support under Article 30 of the M29 Education and Libraries (Northern Ireland) Order 1993,

(b) a college of education F51. . . or in respect of which grants are paid under Article 66(2) or (3) of the M30 Education and Libraries (Northern Ireland)Order 1986, or

(c) an institution of further education within the meaning of the M31 Further Education (Northern Ireland) Order 1997.

(2) In sub-paragraph (1) “governing body” has the meaning given by Article 30(3) of the M32 Education and Libraries (Northern Ireland) Order 1993.

56

Any person providing further education to whom grants, loans or other payments are made under Article 5(1)(b) of the M33 Further Education (Northern Ireland) Order 1997.

PART V

POLICE

England and Wales

57

A police authority established under section 3 of the M34 Police Act 1996.

58

The Metropolitan Police Authority established under section 5B of the M35 Police Act 1996.

59

A chief officer of police of a police force in England or Wales.

Northern Ireland

60

The [F52 Northern Ireland Policing Board].

The Chief Constable of the [F53 Police Service of Northern Ireland].

Miscellaneous

62

The British Transport Police.

63

The Ministry of Defence Police established by section 1 of the M36 Ministry of Defence Police Act 1987.

63B

The chief constable of the Civil Nuclear Constabulary.]

64

Any person who—

(a) by virtue of any enactment has the function of nominating individuals who may be appointed as special constables by justices of the peace, and

(b) is not a public authority by virtue of any other provision of this Act,

in respect of information relating to the exercise by any person appointed on his nomination of the functions of a special constable.

PART VI

OTHER PUBLIC BODIES AND OFFICES: GENERAL

[F55 The Adjudication Panel for Wales.]

[F56 The Adjudicator for the Inland Revenue and Customs and Excise.]

[F57 The adjudicators appointed under section 25 of the School Standards and Framework Act 1998.]

The Administration of Radioactive Substances Advisory Committee.

[F58 The Administrative Justice and Tribunals Council.]

[F59][F60 The Adult Learning Inspectorate.]]

[F61 The Advisory Board on Family Law]

The Advisory Board on Restricted Patients.

The Advisory Board on the Registration of Homoeopathic Products.

[F62 The Advisory Committee for Cleaner Coal Technology.]

[F63 The Advisory Committee on Clinical Excellence Awards.]

The Advisory Committee for Disabled People in Employment and Training.

The Advisory Committee for the Public Lending Right.

[F61 The Advisory Committee for Wales (in relation to the Environment Agency).]

[F56 The Advisory Committee on Advertising.]

The Advisory Committee on Animal Feeding stuffs.

The Advisory Committee on Borderline Substances.

The Advisory Committee on Business and the Environment.

The Advisory Committee on Business Appointments.

The Advisory Committee on Conscientious Objectors.

[F56 The Advisory Committee on Consumer Products and the Environment.]

The Advisory Committee on Dangerous Pathogens.

[F64 The Advisory Committee on Distinction Awards.]

[F65 An Advisory Committee on General Commissioners of Income Tax.]

The Advisory Committee on the Government Art Collection

The Advisory Committee on Hazardous Substances.

The Advisory Committee on Historic Wreck Sites.

An Advisory Committee on Justices of the Peace in England and Wales.

The Advisory Committee on the Microbiological Safety of Food.

[F61 The Advisory Committee on NHS Drugs]

The Advisory Committee on Novel Foods and Processes.

[F66 The Advisory Committee on Organic Standards.]

The Advisory Committee on Overseas Economic and Social Research.

The Advisory Committee on Packaging.

The Advisory Committee on Pesticides.

The Advisory Committee on Releases to the Environment.

[F67 The Advisory Committee on Statute Law.]

[F68 The Advisory Committee on Telecommunications for the Disabled and Elderly.]

The Advisory Council on Libraries.

The Advisory Council on the Misuse of Drugs.

The Advisory Council on Public Records.

The Advisory Group on Hepatitis.

[F69 The Advisory Council on Historical Manuscripts.]

[F70 The Advisory Council on National Records and Archives.]

[F71 The Advisory Group on Medical Countermeasures.]

[F72 The Advisory Panel on Beacon Councils.]

[F73 The Advisory Panel on Public Sector Information.]

The Advisory Panel on Standards for the Planning Inspectorate.

The Aerospace Committee.

An Agricultural Dwelling House Advisory Committee.

An Agricultural Wages Board for England and Wales.

An Agricultural Wages Committee.

The Agriculture and Environment
Biotechnology Commission.

[F74 The Agriculture and Horticulture
Development Board.]

The Airborne Particles Expert Group.

[F75 The Air Quality Expert Group.]

The Alcohol Education and Research
Council.

[F76 The All-Wales Medicines Strategy
Group.]

[F77 The Ancient Monuments Board for
Wales.]

The Animal Procedures Committee.

The Animal Welfare Advisory
Committee.

[F61 The Apple and Pear Research
Council.]

[F78 The Appointments Commission.]

[F79 The Architects Registration Board.]

The Armed Forces Pay Review Body.

[F80 The Arts and Humanities Research
Council.]

The Arts Council of England.

The Arts Council of Wales.

[F81 An assessor appointed for the
purposes of section 133 of the Criminal
Justice Act 1988 in its application to
England and Wales.]

The Audit Commission for Local
Authorities and the National Health
Service in England and Wales.

The Auditor General for Wales.

[F82 The Authorised Conveyancing
Practitioners Board.]

The Bank of England, in respect of
information held for purposes other than
those of its functions with respect to—

(a) monetary policy,

(b) financial operations intended to
support financial institutions for the
purposes of maintaining stability, and

(c) the provision of private banking
services and related services.

The Better Regulation Task Force.

[F83 The Big Lottery Fund]

The Biotechnology and Biological
Sciences Research Council.

[F84 The Board of the Pension
Protection Fund.]

[F85 Any Board of Visitors established under section 6(2) of the Prison Act 1952.]

The Britain-Russia Centre and East-West Centre.

The British Association for Central and Eastern Europe.

The British Broadcasting Corporation, in respect of information held for purposes other than those of journalism, art or literature.

The British Coal Corporation.

The British Council.

The British Educational Communications and Technology Agency.

The British Hallmarking Council.

The British Library.

The British Museum.

The British Pharmacopoeia Commission.

[F86 The British Potato Council.]

British Shipbuilders.

The British Tourist Authority.

[F87 The British Transport Police Authority.]

The British Waterways Board.

The British Wool Marketing Board.

The Broadcasting Standards Commission.

[F88 The Building Regulations Advisory Committee.]

[F89 The Building Regulations Advisory Committee for England.]

[F90 The Building Regulations Advisory Committee for Wales.]

[F91 [F92 The Business Incubation Fund Investment Panel.]]

[F93 The Care Council for Wales.]

[F94 The Care Quality Commission.]

The Central Advisory Committee on War Pensions.

[F95 The Central Council for Education and Training in Social Work (UK).]

[F96[F97 The Central Police Training and Development Authority.]]

The Central Rail Users' Consultative Committee.

[F98 The Certification Officer.]

The Channel Four Television Corporation, in respect of information held for purposes other than those of journalism, art or literature.

[F99[F100 The Chemical Weapons Convention National Authority Advisory Committee.]]

[F101 The Chief Inspector of the UK Border Agency.]

[F102 The Child Maintenance and Enforcement Commission.]

[F103 The Child Poverty Commission.]

The Children and Family Court Advisory and Support Service.

[F104 The Children's Commissioner.]

[F105 The Children's Commissioner for Wales.]

The Civil Aviation Authority.

The Civil Justice Council.

The Civil Procedure Rule Committee.

The Civil Service Appeal Board.

[F106 The Civil Service Commission]

The Coal Authority.

The Commission for Architecture and the Built Environment.

[F107 The Commission for Equality and Human Rights.]

[F108 The Commission for Health Improvement.]

[F109[F110 Commission for Healthcare Audit and Inspection, in respect of information held for purposes other than those of its functions exercisable by virtue of paragraph 5(a)(i) of the Care Standards Act 2000.]]

[F111 The Commission on Human Medicines.]

[F112 The Commission for Integrated Transport.]

The Commission for Local Administration in England.

[F113 The Commission for Local Administration in Wales.]

[F114 The Commission for the New Towns.]

[F115 The Commission for Racial Equality.]

[F116 Commission for Rural Communities.]

[F117[F110 Commission for Social Care Inspection, in respect of information held for purposes other than those of its functions exercisable by virtue of

paragraph 5(a)(ii) of the Care Standards Act 2000.]]

[F92 The Commissioner for Integrated Transport.]

[F118 The Commissioner for Older People in Wales]

The Commissioner for Public Appointments.

[F119 The Commissioner for Victims and Witnesses.]

[F120 The Commissioners of Northern Lighthouses.]

[F121 The Committee for Monitoring Agreements on Tobacco Advertising and Sponsorship.]

[F122 The Committee of Investigation for Great Britain.]

The Committee on Agricultural Valuation.

The Committee on Carcinogenicity of Chemicals in Food, Consumer Products and the Environment.

[F56 The Committee on Chemicals and Materials of Construction For Use in Public Water Supply and Swimming Pools.]

[F123 The Committee on Climate Change.]

[F124 The Committee on Medical Aspects of Food and Nutrition Policy.]

The Committee on Medical Aspects of Radiation in the Environment.

The Committee on Mutagenicity of Chemicals in Food, Consumer Products and the Environment.

[F125 The Committee on Radioactive Waste Management.]

[F126 The Committee on Safety of Devices.]

The Committee on Standards in Public Life.

The Committee on Toxicity of Chemicals in Food, Consumer Products and the Environment.

The Committee on the Medical Effects of Air Pollutants.

[F127 The Committee on the Safety of Medicines.]

The Commonwealth Scholarship Commission in the United Kingdom.

[F128 Communications for Business.]

The Community Development Foundation.

The Competition Commission, in relation to information held by it otherwise than as a tribunal.

[F129 The Competition Service.]

[F130 Compliance Officer for the Independent Parliamentary Standards Authority.]

[F131A conservation board established under section 86 of the Countryside and Rights of Way Act 2000.]

The Construction Industry Training Board.

Consumer Communications for England.

[F132 The Consumer Council for Postal Services.]

[F133 The Consumer Council for Water]

[F61 The Consumer Panel.]

[F134 The Consumer Panel established under section 16 of the Communications Act 2003.]

[F122 The consumers' committee for Great Britain appointed under section 19 of the M37 Agricultural Marketing Act 1958.]

[F135 The Council for Professions Supplementary to Medicine.]

[F136 The Council for the Central Laboratory of the Research Councils.]

[F137[F138 The Council for Healthcare Regulatory Excellence].]

The Council for Science and Technology.

[F139 The Council on Tribunals.]

[F122 The Countryside Agency.]

The Countryside Council for Wales.

[F140A courts board established under section 4 of the Courts Act 2003.]

The Covent Garden Market Authority.

The Criminal Cases Review Commission.

[F141[F142 The Criminal Injuries Compensation Appeals Panel, in relation to information held by it otherwise than as a tribunal.]]

[F143 The Criminal Injuries Compensation Authority.]

The Criminal Justice Consultative Council.

[F144 The Criminal Procedure Rule Committee.]

The Crown Court Rule Committee.

The Dartmoor Steering Group and Working Party.

The Darwin Advisory Committee.

The Defence Nuclear Safety Committee.

The Defence Scientific Advisory Council.

The Design Council.

[F61 The Development Awareness Working Group.]

The Diplomatic Service Appeal Board.

[F145 The Director of Fair Access to Higher Education.]

[F146 The Disability Employment Advisory Committee.]

The Disability Living Allowance Advisory Board.

[F115 The Disability Rights Commission.]

The Disabled Persons Transport Advisory Committee.

[F147 The Distributed Generation Co-ordinating Group.]

[F148 The East of England Industrial Development Board.]

The Economic and Social Research Council.

[F61 The Education Transfer Council.]

[F149 The Electoral Commission.]

[F61 The Energy Advisory Panel]

The Engineering Construction Industry Training Board.

The Engineering and Physical Sciences Research Council.

[F150 The English National Board for Nursing, Midwifery and Health Visiting.]

[F122 English Nature.]

The English Sports Council.

The English Tourist Board.

The Environment Agency.

[F151 The Equal Opportunities Commission.]

[F152 Equality 2025.]

[F153 The Ethnic Minority Business Forum.]

The Expert Advisory Group on AIDS.

[F154 The Expert Group on Cryptosporidium in Water Supplies.]

An Expert Panel on Air Quality Standards.

The Export Guarantees Advisory Council.

[F155 The Family Justice Council.]

[F156 The Family Procedure Rule Committee.]

The Family Proceedings Rules Committee.

The Farm Animal Welfare Council.

[F157 The Film Industry Training Board for England and Wales.]

[F158 The Financial Reporting Advisory Board.]

[F159 The Financial Services Authority.]

The Fire Services Examination Board.

The Firearms Consultative Committee.

[F160 The Food Advisory Committee.]

Food from Britain.

[F161 The Football Licensing Authority.]

The Fuel Cell Advisory Panel.

[F162 The Fuel Poverty Advisory Group.]

[F61 The Further Education Funding Council For Wales]

[F163 The Gaelic Media Service, in respect of information held for purposes other than those of journalism, art or literature.]

[F164 Gambling Commission]

[F165 Gangmasters Licensing Authority]

[F166 The Gas and Electricity Consumer Council.]

[F61 The Gas Consumers Council]

The Gene Therapy Advisory Committee.

The General Chiropractic Council.

The General Dental Council.

The General Medical Council.

[F167 The General Optical Council.]

The General Osteopathic Council.

[F168 The General Pharmaceutical Council.]

[F169 The General Social Care Council.]

[F170 The General Teaching Council for England.]

[F171 The General Teaching Council for Wales.]

[F172 The Genetic Testing and Insurance Committee.]

The Government Hospitality Advisory Committee for the Purchase of Wine.

The Government Chemist.

[F173 The Government-Industry Forum on Non-Food Use of Crops.]

The Great Britain-China Centre.

[F174 The Health and Safety Commission.]

The Health and Safety Executive.

[F175 The Health Professions Council]

[F176 The Health Protection Agency.]

The Health Service Commissioner for England.

[F113 The Health Service Commissioner for Wales.]

[F177[F178 The Hearing Aid Council.]]

[F179 Her Majesty's Chief Inspector of Education and Training in Wales or Prif Arolygydd Ei Mawrhydi dros Addysg a Hyfforddiant yng Nghymru].

[F180 Her Majesty's Chief Inspector of Prisons.]

[F181 Her Majesty's Commissioners for Judicial Appointments.]

[F182 Her Majesty's Inspectorate of Probation for England and Wales.]

[F183 The Herbal Medicines Advisory Committee.]

The Higher Education Funding Council for England.

The Higher Education Funding Council for Wales.

[F62 The Hill Farming Advisory Committee.]

[F62 The Hill Farming Advisory Subcommittee for Wales.]

[F184 The Historic Buildings Council for Wales.]

The Historic Buildings and Monuments Commission for England.

The Historic Royal Palaces Trust.

[F86 The Home-Grown Cereals Authority.]

[F185 The Homes and Communities Agency.]

[F61 The Honorary Investment Advisory Committee.]

The Horserace Betting Levy Board.

The Horserace Totalisator Board.

[F86 The Horticultural Development Council.]

Horticulture Research International.

The House of Lords Appointments Commission.

Any housing action trust established under Part III of the M38 Housing Act 1988.

[F186 The Housing Corporation.]

The Human Fertilisation and Embryology Authority.

The Human Genetics Commission.

[F187 The Human Tissue Authority.]

The Immigration Services Commissioner.

The Imperial War Museum.

[F188 The Independent Advisory Committee on Development Impact.]

[F189 The Independent Advisory Group on Teenage Pregnancy.]

The Independent Board of Visitors for Military Corrective Training Centres.

The Independent Case Examiner for the Child Support Agency.

[F190 The Independent Groundwater Complaints Administrator.]

The Independent Living Funds.

[F191 Any Independent Monitoring Board established under section 6(2) of the Prison Act 1952.]

[F192 The Independent Parliamentary Standards Authority.]

[F193 The Independent Police Complaints Commission.]

[F194 The Independent Regulator of NHS Foundation Trusts.]

[F195 The Independent Remuneration Panel for Wales.]

[F196 The Independent Review Panel for Advertising.]

[F197 The Independent Review Panel for Borderline Products.]

[F198 The Independent Safeguarding Authority.]

[F199 The Independent Scientific Group on Cattle Tuberculosis.]

The Independent Television Commission.

[F61 The Indian Family Pensions Funds Body of Commissioners.]

The Industrial Development Advisory Board.

The Industrial Injuries Advisory Council.

The Information Commissioner.

[F200 The Infrastructure Planning Commission.]

[F201 Inland Waterways Advisory Council]

The Insolvency Rules Committee.

[F202 The Insurance Brokers Registration Council.]

[F203 The Integrated Administration and Controls System Appeals Panel.]

[F204 The Intellectual Property Advisory Committee.]

Investors in People UK.

The Joint Committee on Vaccination and Immunisation.

The Joint Nature Conservation Committee.

The Joint Prison/Probation Accreditation Panel.

[F205 The Judicial Appointments and Conduct Ombudsman.]

[F206 The Judicial Appointments Commission.]

The Judicial Studies Board.

[F207 The Know-How Fund Advisory Board.]

The Land Registration Rule Committee.

The Law Commission.

[F208[F209 The Learning and Skills Council for England.]]

[F210 The Legal Deposit Advisory Panel]

[F211 The Legal Services Board.]

The Legal Services Commission.

[F212[F213 The Legal Services Complaints Commissioner.]]

[F214 The Legal Services Consultative Panel.]

[F215 The Legal Services Ombudsman.]

[F216 The Library and Information Services Council (Wales).]

[F217 The Local Better Regulation Office.]

[F218 The Local Government Boundary Commission for England.]

The Local Government Boundary Commission for Wales.

[F219 The Local Government Commission for England.]

A local probation board established under section 4 of the Criminal Justice and Court Services Act 2000.

[F220 The London and South East Industrial Development Board.]

The London Pensions Fund Authority.

The Low Pay Commission.

The Magistrates' Courts Rules Committee.

[F221 The Marine Management Organisation.]

The Marshall Aid Commemoration Commission.

The Measurement Advisory Committee.

[F86 The Meat and Livestock Commission.]

[F61 The Medical Practices Committee.]

The Medical Research Council.

[F61 The Medical Workforce Standing Advisory Committee.]

[F222 The Medicines Commission.]

[F223 The Migration Advisory Committee.]

[F86 The Milk Development Council.]

[F224 The Millennium Commission.]

The Museum of London.

The National Army Museum.

[F225 The National Assembly for Wales Remuneration Board.]

The National Audit Office.

[F226 The National Biological Standards Board (UK).]

[F227[F228 The National Care Standards Commission.]]

The National Consumer Council.

[F229 The National Consumer Council.]

[F230[F231 The National Council for Education and Training for Wales.]]

[F232 The National Crime Squad.]

[F233 The National DNA Database Ethics Group.]

The National Employers' Liaison Committee.

[F234 The National Employment Panel.]

[F235 The National Employment Savings Trust Corporation.]

The National Endowment for Science, Technology and the Arts.

[F92 The National Expert Group on Transboundary Air Pollution.]

[F236 The National Forest Company.]

The National Gallery.

The National Heritage Memorial Fund.

[F237[F238 The National Identity Scheme Commissioner.]]

[F239 The National Information Governance Board for Health and Social Care.]

The National Library of Wales.

[F224 The National Lottery Charities Board.]

The National Lottery Commission.

The National Maritime Museum.

The National Museum of Science and Industry.

The National Museums and Galleries of Wales.

The National Museums and Galleries on Merseyside.

[F240 The National Non-Food Crops Centre.]

[F241 The National Policing Improvement Agency.]

The National Portrait Gallery.

[F242 The National Radiological Protection Board.]

[F243 Natural England.]

The Natural Environment Research Council.

The Natural History Museum.

The New Deal Task Force.

[F244 The New Opportunities Fund.]

F245 The NHS Pay Review Body.

[F246 The North East Industrial Development Board.]

[F247 The Northern Ireland Judicial Appointments Ombudsman.]

[F248 The North West Industrial Development Board.]

[F249 The Nuclear Decommissioning Authority.]

[F250 The Nuclear Research Advisory Council.]

[F251 The Nursing and Midwifery Council.]

[F252 The Occupational Pensions Regulatory Authority.]

[F253 The Office for Budget Responsibility.]

[F254 The Office of Communications.]

[F255 The Office of the Health Professions Adjudicator.]

[F256[F257 The Office of Government Commerce.]]

[F258 The Office for Legal Complaints.]

[F259 The Office of Manpower Economics.]

[F260 The Office of the Renewable Fuels Agency.]

[F261 Office for Tenants and Social Landlords.]

The Oil and Pipelines Agency.

[F262 The Olympic Delivery Authority.]

[F263 The Olympic Lottery Distributor]

[F264 The Olympic Park Legacy Company.]

[F265 The Ombudsman for the Board of the Pension Protection Fund.]

The OSO Board.

[F266 The Overseas Service Pensions Scheme Advisory Board.]

The Panel on Standards for the Planning Inspectorate.

The Parliamentary Boundary Commission for England.

The Parliamentary Boundary Commission for Scotland.

The Parliamentary Boundary Commission for Wales.

The Parliamentary Commissioner for Administration.

The Parole Board.

[F267 The Particle Physics and Astronomy Research Council.]

[F268[F269 The Patient Information Advisory Group.]]

[F270 The Pensions Compensation Board.]

The Pensions Ombudsman.

[F271 The Pensions Regulator.]

[F272[F273 The Personal Accounts Delivery Authority]]

[F274 The Pesticide Residues Committee.]

[F275 The Pesticides Forum.]

[F92 The Pharmacists' Review Panel.]

[F61 The Place Names Advisory Committee]

The Poisons Board.

[F276 The Police Advisory Board for England and Wales.]

[F277 The Police Complaints Authority.]

[F278 The Police Information Technology Organisation.]

The Police Negotiating Board.

The Political Honours Scrutiny Committee.

[F279 The Post Office.]

[F61 The Post Office Users Councils for Scotland, Wales and Northern Ireland.]

[F61 The Post Office Users National Council.]

[F280[F281 The Postgraduate Medical Education and Training Board.]]

[F282 The Prison Service Pay Review Body.]

[F283 The Prisons and Probation Ombudsman for England and Wales.

[F284 A probation trust.

[F62 The Property Advisory Group.]

[F285 The Public Private Partnership Agreement Arbitrator.]

[F286 The Public Services Ombudsman for Wales]

[F287 The Qualifications, Curriculum and Assessment Authority for Wales.]

[F288 The Qualifications and Curriculum Development Agency]

The Race Education and Employment Forum.

The Race Relations Forum.

The Radio Authority.

The Radioactive Waste Management Advisory Committee.

[F289[F290 Any Rail Passengers' Committee established under section 2(2) of the Railways Act 1993.]]

[F291 The Railway Heritage Committee.]

A Regional Cultural Consortium.

Any regional development agency established under the M39 Regional Development Agencies Act 1998, other than the London Development Agency.

Any regional flood defence committee.

[F292 The Registrar General for England and Wales.]

[F252 The Registrar of Occupational and Personal Pension Schemes.]

The Registrar of Public Lending Right.

[F293 The Regulator of Community Interest Companies.]

Remploy Ltd.

The Renewable Energy Advisory Committee.

[F294[F295 The Renewables Advisory Board.]]

Resource: The Council for Museums, Archives and Libraries.

The Review Board for Government Contracts.

[F296 The Review Body for Nursing Staff, Midwives, Health Visitors and Professions Allied to Medicine.]

The Review Body on Doctors and Dentists Remuneration.

The Reviewing Committee on the Export of Works of Art.

The Royal Air Force Museum.

The Royal Armouries.

The Royal Botanic Gardens, Kew.

[F297 The Royal College of Veterinary Surgeons, in respect of information held by it otherwise than as a tribunal.]

The Royal Commission on Ancient and Historical Monuments of Wales.

The Royal Commission on Environmental Pollution.

The Royal Commission on Historical Manuscripts.

[F298 The Royal Hospital at Chelsea.]

[F62 The Royal Military College of Science Advisory Council.]

The Royal Mint Advisory Committee on the Design of Coins, Medals, Seals and Decorations.

[F299[F300 The Royal Pharmaceutical Society of Great Britain, in respect of information held by it otherwise than as a tribunal.]]

The School Teachers' Review Body.

[F301 The Science Advisory Council.]

[F302 The Science and Technology Facilities Council.]

[F303 The Scientific Advisory Committee on Nutrition.]

The Scientific Committee on Tobacco and Health.

[F304 The Scottish Advisory Committee on Telecommunications.]

[F305 The Scottish Committee of the Administrative Justice and Tribunals Council.]

[F306 The Scottish Committee of the Council on Tribunals.]

The Sea Fish Industry Authority.

[F307 The Security Industry Authority]

The Senior Salaries Review Body.

[F308 The Sentencing Council for England and Wales.]

Freedom of Information Act 2000 (c. 36)

[F309 The Sentencing Advisory Panel]

[F310[F309 The Sentencing Guidelines Council.]]

[F311 The Service Authority for the National Crime Squad.]

Sianel Pedwar Cymru, in respect of information held for purposes other than those of journalism, art or literature.

Sir John Soane's Museum.

[F62 The Skills Task Force.]

[F312 The Small Business Council.]

[F313 The Small Business Investment Task Force.]

[F314 The Social Care Institute for Excellence.]

The social fund Commissioner appointed under section 65 of the M40 Social Security Administration Act 1992.

The Social Security Advisory Committee.

[F315 The Social Services Inspectorate for Wales Advisory Group.]

[F316 The South West Industrial Development Board.]

[F317[F318 The Specialist Advisory Committee on Antimicrobial Research.]]

The Spongiform Encephalopathy Advisory Committee.

The Sports Council for Wales.

[F319 The Sports Grounds Safety Authority.]

[F320 The Standards Board for England.]

The Standing Advisory Committee on Industrial Property.

The Standing Advisory Committee on Trunk Road Assessment.

The Standing Dental Advisory Committee.

[F92 The Standing Medical Advisory Committee.]

[F92 The Standing Nursing and Midwifery Advisory Committee.]

[F92 The Standing Pharmaceutical Advisory Committee.]

[F321 The Statistics Commission.]

The Steering Committee on Pharmacy Postgraduate Education.

[F322 The Strategic Investment Board.]

[F323[F324 The Strategic Rail Authority.]]

The subsidence adviser appointed under section 46 of the M41 Coal Industry Act 1994.

The Substance Misuse Advisory Panel.

The Sustainable Development Commission.

[F61 The Sustainable Development Education Panel.]

[F325 The Sustainable Energy Policy Advisory Board.]

The Tate Gallery.

[F326 The TB Advisory Group]

[F327 The Teacher Training Agency.]

[F328 The Technical Advisory Board.]

[F329 The Technology Strategy Board.]

The Theatres Trust.

The Traffic Commissioners, in respect of information held by them otherwise than as a tribunal.

[F330 The Training and Development Agency for Schools.]

The Treasure Valuation Committee.

[F331 The Tribunal Procedure Committee.]

[F332 The trustee corporation established by section 75 of the Pensions Act 2008.]

The UK Advisory Panel for Health Care Workers Infected with Bloodborne Viruses.

[F333 The UK Chemicals Stakeholder Forum.]

[F334 The UK Commission for Employment and Skills]

The UK Sports Council.

The United Kingdom Atomic Energy Authority.

[F335 The United Kingdom Central Council for Nursing, Midwifery and Health Visiting.]

[F62 The United Kingdom Register of Organic Food Standards.]

[F336 The United Kingdom Xenotransplantation Interim Regulatory Authority.]

[F337 The University for Industry.]

The Unlinked Anonymous Serosurveys Steering Group.

The Unrelated Live Transplant Regulatory Authority.

[F114 The Urban Regeneration Agency.]

[F338 The Valuation Tribunal Service.]

[F339 The verderers of the New Forest, in respect of information held by them otherwise than as a tribunal.]

The Veterinary Products Committee.

[F340 The Veterinary Residues Committee.]

The Victoria and Albert Museum.

[F341 The Wales Centre for Health.]

[F61 The Wales New Deal Advisory Task Force.]

[F342 The Wales Tourist Board.]

The Wallace Collection.

The War Pensions Committees.

[F343 The Water Regulations Advisory Committee.]

[F344 The Welsh Administration Ombudsman.]

[F345 The Welsh Advisory Committee on Telecommunications.]

The Welsh Committee for Professional Development of Pharmacy.

[F346 The Welsh Committee of the Administrative Justice and Tribunals Council.]

The Welsh Dental Committee.

[F347 The Welsh Development Agency.]

The Welsh Industrial Development Advisory Board.

The Welsh Language Board.

The Welsh Medical Committee.

[F348 The Welsh National Board for Nursing, Midwifery and Health Visiting.]

The Welsh Nursing and Midwifery Committee.

The Welsh Optometric Committee.

The Welsh Pharmaceutical Committee.

The Welsh Scientific Advisory Committee.

The Westminster Foundation for Democracy.

[F349 The West Midlands Industrial Development Board.]

The Wilton Park Academic Council.

[F350 The Wine Standards Board of the Vintners' Company.]

The Women's National Commission.

[F351 The Yorkshire and the Humber and the East Midlands Industrial Development Board.]

[F352 The Young People's Learning Agency for England.]

The Youth Justice Board for England and Wales.

The Zoos Forum.]]

PART VII

OTHER PUBLIC BODIES AND OFFICES: NORTHERN IRELAND

[F353 An advisory committee established under paragraph 25 of the Health and Personal Social Services (Northern Ireland) Order 1972.]

[F354 An Advisory Committee on General Commissioners of Income Tax (Northern Ireland).]

The Advisory Committee on Justices of the Peace in Northern Ireland.

[F355 The Advisory Committee on Juvenile Court Lay Panel (Northern Ireland).]

The Advisory Committee on Pesticides for Northern Ireland.

[F356 The Agricultural Research Institute of Northern Ireland.]

The Agricultural Wages Board for Northern Ireland.

[F357 The Agri-food and Biosciences Institute]

The Arts Council of Northern Ireland.

The Assembly Ombudsman for Northern Ireland.

[F358 The Attorney General for Northern Ireland.]

[F359 The Belfast Harbour Commissioners.]

The Board of Trustees of National Museums and Galleries of Northern Ireland.

[F360 Boards of Visitors and Visiting Committees.]

The Boundary Commission for Northern Ireland.

[F361A central advisory committee established under paragraph 24 of the Health and Personal Social Services (Northern Ireland) Order 1972.]

[F362 The Certification Officer for Northern Ireland.]

The Charities Advisory Committee.

[F363 The Charity Commission for Northern Ireland]

The Chief Electoral Officer for Northern Ireland.

[F364 The Chief Inspector of Criminal Justice in Northern Ireland.]

The Civil Service Commissioners for Northern Ireland.

[F365 Comhairle na Gaelscolaíochta.]

[F366 The Commission for Victims and Survivors for Northern Ireland]

[F367 The Commissioner for Children and Young People for Northern Ireland]

The Commissioner for Public Appointments for Northern Ireland.

[F368[F369 The Commissioner for Victims and Survivors for Northern Ireland]]

The Construction Industry Training Board.

The consultative Civic Forum referred to in section 56(4) of the M42 Northern Ireland Act 1998.

The Council for Catholic Maintained Schools.

The Council for Nature Conservation and the Countryside.

The County Court Rules Committee (Northern Ireland).

[F370 The Criminal Injuries Compensation Appeals Panel for

Northern Ireland, in relation to information held by it otherwise than as a tribunal.]

[F371 A development corporation established under Part III of the Strategic Investment and Regeneration of Sites (Northern Ireland) Order 2003]

[F372 The Disability Living Allowance Advisory Board for Northern Ireland.]

The Distinction and Meritorious Service Awards Committee.

[F373[F374 A district policing partnership.]]

The Drainage Council for Northern Ireland.

An Education and Library Board established under Article 3 of the M43 Education and Libraries (Northern Ireland) Order 1986.

[F375 Enterprise Ulster.]

The Equality Commission for Northern Ireland.

The Family Proceedings Rules Committee (Northern Ireland).

[F376 The Fire Authority for Northern Ireland.]

[F377 The Fisheries Conservancy Board for Northern Ireland.]

The General Consumer Council for Northern Ireland.

[F378 The General Teaching Council for Northern Ireland.]

[F379 The Governors of the Armagh Observatory and Planetarium.]

[F380 The Harbour of Donaghadee Commissioners.]

The Health and Safety Agency for Northern Ireland.

The Historic Buildings Council.

The Historic Monuments Council.

The Independent Assessor of Military Complaints Procedures in Northern Ireland.

The Independent Commissioner for Holding Centres.

[F381 The Independent Financial Review Panel]

[F382 An independent monitoring board appointed under section 10 of the Prison Act(Northern Ireland) 1953.]

The Independent Reviewer of the Northern Ireland (Emergency Provisions) Act.

[F383 The Industrial Development Board for Northern Ireland.]

[F383 The Industrial Research and Technology Unit.]

[F384 Invest Northern Ireland]

[F385 The Juvenile Justice Board.]

The Labour Relations Agency.

[F386 The Laganside Corporation.]

[F387[F388 The Law Reform Advisory Committee for Northern Ireland.]]

The Lay Observer for Northern Ireland.

[F389[F385 The Learning and Skills Advisory Board.]]

[F390 The Legal Aid Advisory Committee (Northern Ireland).]

[F391[F392 The Life Sentence Review Commissioners appointed under Article 3 of the Life Sentences (Northern Ireland) Order 2001.]]

The Livestock & Meat Commission for Northern Ireland.

[F383 The Local Enterprise Development Unit.]

The Local Government Staff Commission.

[F393 The Londonderry Port and Harbour Commissioners.]

The Magistrates' Courts Rules Committee (Northern Ireland).

[F394 The Mental Health Commission for Northern Ireland.]

[F395 The Northern Ireland Advisory Committee on Telecommunications.]

The Northern Ireland Audit Office.

[F396 The Northern Ireland Authority for Utility Regulation.]

The Northern Ireland Building Regulations Advisory Committee.

The Northern Ireland Civil Service Appeal Board.

The Northern Ireland Commissioner for Complaints.

The Northern Ireland Community Relations Council.

[F385 The Northern Ireland Consumer Committee for Electricity.]

The Northern Ireland Council for the Curriculum, Examinations and Assessment.

[F385 The Northern Ireland Council for Postgraduate Medical and Dental Education.]

[F397 The Northern Ireland Court of Judicature Rules Committee.]

The Northern Ireland Crown Court Rules Committee.

[F398 The Northern Ireland Economic Council.]

[F399 The Northern Ireland Events Company.]

[F400 The Northern Ireland Fire and Rescue Service Board]

The Northern Ireland Fishery Harbour Authority.

[F401 The Northern Ireland Health and Personal Social Services Regulation and Improvement Authority.]

The Northern Ireland Higher Education Council.

The Northern Ireland Housing Executive.

The Northern Ireland Human Rights Commission.

The Northern Ireland Insolvency Rules Committee.

[F402 The Northern Ireland Judicial Appointments Commission.]

[F403 The Northern Ireland Law Commission.]

[F404 The Northern Ireland Legal Services Commission.]

[F405 The Northern Ireland Library Authority]

The Northern Ireland Local Government Officers' Superannuation Committee.

The Northern Ireland Museums Council.

[F406 The Northern Ireland Pig Production Development Committee.]

[F407 The Northern Ireland Practice and Education Council for Nursing and Midwifery.]

[F408 The Northern Ireland Social Care Council.]

[F409 The Northern Ireland Supreme Court Rules Committee.]

The Northern Ireland Tourist Board.

The Northern Ireland Transport Holding Company.

[F410 The Northern Ireland Water Council.]

[F411[F398 Obstetrics Committee.]]

The Parades Commission.

[F412 Parole Commissioners for Northern Ireland]

[F413 The Pharmaceutical Society of Northern Ireland, in respect of information held by it otherwise than as a tribunal.]

[F414 The Poisons Board (Northern Ireland).]

The Police Ombudsman for Northern Ireland.

[F415A policing and community safety partnership or a district policing and community safety partnership established under Part 3 of the Justice (Northern Ireland) Act 2011.]

[F416 The Prisoner Ombudsman for Northern Ireland.]

The Probation Board for Northern Ireland.

[F417 The Royal Ulster Constabulary George Cross Foundation.]

The Rural Development Council for Northern Ireland.

[F418 The Safeguarding Board for Northern Ireland]

The Sentence Review Commissioners appointed under section 1 of the M44 Northern Ireland(Sentences) Act 1998.

The social fund Commissioner appointed under Article 37 of the M45

Social Security(Northern Ireland) Order 1998.

The Sports Council for Northern Ireland.

The Staff Commission for Education and Library Boards.

The Statistics Advisory Committee.

The Statute Law Committee for Northern Ireland.

[F419[F420 A sub-group established under section 21 of the Police (Northern Ireland) Act2000.]]

[F385 The Training and Employment Agency.]

Ulster Supported Employment Ltd.

[F421 The Warrenpoint Harbour Authority.]

[F422 The Waste Management Advisory Board.]

The Youth Council for Northern Ireland.

FOI (Scotland) Act 2002

SCHEDULE 1

Scottish Public Authorities

(introduced by section 3(1)(a)(i))

Part 1

Ministers, The Parliament

1 The Scottish Ministers.

2 The Scottish Parliament.

3 The Scottish Parliamentary Corporate Body.

Part 2

Non Ministerial Office Holders In The Scottish Administration

4 The Chief Dental Officer of the Scottish Administration.

5 The Chief Medical Officer of the Scottish Administration.

6 Her Majesty's Chief Inspector of Constabulary.

7 Her Majesty's Chief Inspector of Prisons for Scotland.

[F1[F17A The Drinking Water Quality Regulator for Scotland]]

8 Her Majesty's Inspector of Anatomy for Scotland.

9[F2 Her Majesty's Chief Inspector of Fire and Rescue Authorities]

10 Her Majesty's inspectors of schools (that is to say, the inspectors of schools appointed by Her Majesty on the recommendation of the Scottish Ministers under the Education (Scotland) Act 1980 (c.44)).

11 The Keeper of the Records of Scotland.

12 The Keeper of the Registers of Scotland.

[F3[F312A The Office of the Scottish Charity Regulator]]

13 A procurator fiscal.

14 The Queen's and Lord Treasurer's Remembrancer.

15 The Queen's Printer for Scotland.

16 The Registrar General of Births, Deaths and Marriages for Scotland.

17 The Registrar of Independent Schools in Scotland.

18 A rent officer appointed under section 43(3) of the Rent (Scotland) Act 1984 (c.58).

[F4[F418A The Scottish Court Service.]]

19 A social work inspector [F5 appointed under section 4 of the Joint Inspection of Children's Services and Inspection of Social Work Services (Scotland) Act 2006 (asp 3)].

Part 3 Local Government

20 An assessor appointed under section 27(2) of the Local Government etc. (Scotland) Act 1994 (c.39).

21 A council constituted by section 2 of that Act.

22 A joint board, within the meaning of section 235(1) of the Local Government (Scotland) Act 1973 (c.65).

23 A licensing board [F6 continued in existence by or established under section 5 of the Licensing (Scotland) Act 2005 (asp 16)].

24 The Strathclyde Passenger Transport Authority.

Part 4 The National Health Service

26 The Common Services Agency for the Scottish Health Service.

27 A Health Board, constituted under section 2 of the National Health Service (Scotland) Act 1978.

30 A local health council, established under section 7 of the National Health Service (Scotland) Act 1978.

31 A National Health Service trust.

[F11[F1132A NHS Education for Scotland]]

[F12[F1232B NHS Health Scotland]]

[F13[F1332C NHS Quality Improvement Scotland]]

33 A person providing [F14 primary medical services under a general medical services contract (within the meaning of the National Health Service (Scotland) Act 1978) or] general dental services, general ophthalmic services or pharmaceutical services under Part II of [F15 that Act], but only in respect of information relating to the provision of those services.

34 A person providing [F16 primary medical services] or personal dental services under arrangements made under section 17C of that Act, but only in respect of information relating to the provision of those services.

35 A person providing, in Scotland, piloted services within the meaning of the National Health Service (Primary Care) Act 1997 (c.46), but only in

respect of information relating to the provision of those services.

37 The Scottish Advisory Committee on Distinction Awards.

39 The Scottish Ambulance Service Board.

41 The Scottish Dental Practice Board.

45 The State Hospitals Board for Scotland.

Part 5 Educational institutions

47 The board of management of a college of further education (expressions used in this paragraph having the same meaning as in section 36(1) of the Further and Higher Education (Scotland) Act 1992 (c.37)).

48 A central institution within the meaning of the Education (Scotland) Act 1980.

49 An institution in receipt of funding from the [F24 Scottish Further and Higher Education Funding Council] other than any institution whose activities are principally carried on outwith Scotland.

Part 6 Police

50 A chief constable of a police force in Scotland.

51 A joint police board constituted by an amalgamation scheme made or approved under the Police (Scotland) Act 1967 (c.77).

52 The Police Advisory Board for Scotland.

[F25[F2552A The Scottish Police Services Authority, but only in respect of information relating to the provision of the police support services within the meaning of section 3(2) of the Police, Public Order and Criminal Justice (Scotland) Act 2006.]]

Part 7 Others

53 The Accounts Commission for Scotland.

54 The Advisory Committee on Sites of Special Scientific Interest.

57 Audit Scotland.

58 The Auditor General for Scotland.

59 The Board of Trustees for the National Galleries of Scotland.

60 The Board of Trustees of the National Museums of Scotland.

61 The Board of Trustees of the Royal Botanic Garden, Edinburgh.

[F28 Bòrd na Gàidhlig]

62 The Central Advisory Committee on Justices of the Peace.

[F29[F2962ZA The Commissioner for Children and Young People in Scotland]]

[F30[F3062A A community justice authority.]]

[F31[F3162B The Convener of the Water Customer Consultation Panels (appointed under paragraph 5(1) of schedule 1 to the Water Industry (Scotland) Act 2002 (asp 3)) and those Panels.]]

63 The Crofters Commission.

64 The Deer Commission for Scotland.

65 The Fisheries Committee continued in existence by paragraph 5 of Schedule 9 to the Electricity Act 1989 (c.29).

66 The General Teaching Council for Scotland.

[F32[F3266A Her Majesty's Chief Inspector of Prosecution in Scotland]]

67 Highlands and Islands Enterprise.

[F33[F3367A The Historic Environment Advisory Council for Scotland.]]

[F35[F3568A The Judicial Appointments Board for Scotland]]

69 A justice of the peace advisory committee.

70 Learning and Teaching Scotland.

71 The Local Government Boundary Commission for Scotland.

72 The Mental Welfare Commission for Scotland.

73 A National Park authority, established by virtue of schedule 1 to the National Parks (Scotland) Act 2000 (asp 10).

74 The Parole Board for Scotland.

75 A person appointed for Scotland under section 3(1) of the Local Government and Housing Act 1989 (c.42).

[F36[F3675A The Police Complaints Commissioner for Scotland.]]

[F37[F3775A The Public Transport Users' Committee for Scotland.]]

[F38[F3875B Quality Meat Scotland]]

[F39[F3975C The Risk Management Authority]]

76 The Royal Commission on the Ancient and Historical Monuments of Scotland.

77 The Scottish Agricultural Wages Board.

78 The Scottish Arts Council.

80 The Scottish Children's Reporter Administration.

PROSPECTIVE

[F41[F4180A The Scottish Civil Enforcement Commission.]]

81 The Scottish Commission for the Regulation of Care.

PROSPECTIVE[F42[F4280B The Scottish Commission for Human Rights.]]

[F43 The Scottish Committee on Climate Change]

83 The Scottish Criminal Cases Review Commission.

84 Scottish Enterprise.

85 The Scottish Environment Protection Agency.

[F45[F4585A The Scottish Further and Higher Education Funding Council.]]

89 The Scottish Industrial Development Advisory Board.

90 The Scottish Information Commissioner.

91 The Scottish Law Commission.

92 The Scottish Legal Aid Board.

[F49[F4992A The Scottish Legal Complaints Commission.]]

[F50[F5092B The Scottish Local Authorities Remuneration Committee]]

A93 Scottish Natural Heritage.

94 The Scottish Prison Complaints Commission.

95 The Scottish Public Services Ombudsman.

96 The Scottish Qualifications Authority.

97 The Scottish Records Advisory Council.

98 Scottish Screen.

99 The Scottish Social Services Council.

100 The Scottish Sports Council.

102 Scottish Water.

104 The Standards Commission for Scotland.

105 The Trustees of the National Library of Scotland.

[F53[F53105A Visit Scotland.]]

106 The Water Industry [F54
Commission] for Scotland.