

We will seek agreement that the Scottish Parliament should move to full financial responsibility.

As implementation of the Calman Commission proposals and the Scotland Act 2012 have demonstrated, the transition to full fiscal responsibility - and agreement of the detailed fiscal framework that would require to underpin it - would take a number of years to complete. SNP MPs will work with the Scottish Government to secure the best deal for Scotland in these negotiations.

In the meantime, we will prioritise devolution of powers over employment policy, including the minimum wage, welfare, business taxes, national insurance and equality policy - the powers we need to create jobs, grow revenues and lift people out of poverty.

As we set out in our submission to the Smith Commission, the Barnett Formula should continue to be used to determine Scotland's resources during the transition to full fiscal responsibility and for as long as the Scottish Parliament's financial powers fall short of full responsibility.