

# Child Poverty (Scotland) Bill

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## Marshalled List of Amendments for Stage 2

The Bill will be considered in the following order—

Sections 1 to 13

Long Title

Amendments marked \* are new (including manuscript amendments) or have been altered.

### Section 1

#### Angela Constance

- 9 In section 1, page 1, line 5, leave out <child poverty> and insert <2030>

#### Angela Constance

- 10 In section 1, page 1, line 7, leave out <child poverty> and insert <2030>

#### Adam Tomkins

- 3 In section 1, page 1, line 12, at end insert—

<( ) the number falling within section (*Workless households*) (workless households) is at least 4% lower than in the year beginning with 1 April first occurring after the date of Royal Assent.>

#### Adam Tomkins

- 11 In section 1, page 1, line 12, at end insert—

<( ) more than 80% of such children who are pupils in the final yearly stage of primary education and are from one of the 30% lowest ranked areas in the Scottish Index of Multiple Deprivation are—

- (i) performing well or very well in numeracy,
- (ii) performing well or very well in literacy.>

### After section 1

#### Angela Constance

- 12 After section 1, insert—

#### <Interim targets

- (1) The Scottish Ministers must ensure that the interim targets are met in the financial year beginning with 1 April 2023.

- 5 (2) The interim targets are that, of children living in households in Scotland, less than the target percentage fall within—
- (a) section 2 (relative poverty),
  - (b) section 3 (absolute poverty),
  - (c) section 4 (combined low income and material deprivation),
  - 10 (d) section 5 (persistent poverty).
- (3) In subsection (2), the target percentage, for each paragraph of that subsection, is the percentage prescribed by the Scottish Ministers by regulations in relation to the paragraph.
- (4) Regulations under subsection (3) are subject to the affirmative procedure.>

**Pauline McNeill**

**12A** As an amendment to amendment 12, line 5, leave out subsections (2) to (4) and insert—

- <( ) The interim targets are that, of children living in households in Scotland—
- (a) less than 18% fall within section 2 (relative poverty),
  - (b) less than 14% fall within section 3 (absolute poverty),
  - (c) less than 8% fall within section 4 (combined low income and material deprivation),
  - (d) less than 8% fall within section 5 (persistent poverty).>

**Adam Tomkins**

**13** After section 1, insert—

**<Interim child poverty targets**

- (1) The Scottish Ministers must ensure that the interim child poverty targets are met in the financial year beginning with 1 April 2024.
- (2) The interim child poverty targets are that, of children living in households in Scotland—
  - (a) less than 16% fall within section 2 (relative poverty),
  - (b) less than 13% fall within section 3 (absolute poverty),
  - (c) less than 8.5% fall within section 4 (combined low income and material deprivation),
  - (d) less than a percentage calculated in accordance with subsection (3) fall within section 5 (persistent poverty).
- (3) The percentage for the purposes of subsection (2)(d) is the percentage that represents the mid-point between—
  - (a) the number of households that the Scottish Ministers estimate fell within section 5 in the financial year beginning with 1 April 2014, and
  - (b) 5% of such households.
- (4) Before the end of the period of 3 months beginning with the day of Royal Assent, the Scottish Ministers must publish and lay before the Parliament a statement—
  - (a) setting out their estimate for the purposes of subsection (3)(a),

- (b) explaining how that estimate has been calculated, and
  - (c) confirming the percentage for the purposes of subsection (2)(d) as a result of that estimate.
- (5) Sections 7, 8 and 10 apply to interim child poverty targets as they apply to child poverty targets, insofar as those sections relate to plans and reports for a period up to and including the financial year beginning with 1 April 2024.>

### **Section 3**

#### **Angela Constance**

- 14 In section 3, page 1, line 24, leave out <negative> and insert <affirmative>

### **Section 6**

#### **Pauline McNeill**

- 35 In section 6, page 2, line 17, at end insert—  
 <( ) expenses necessarily incurred due to the long-term illness or disability of any member of the household.>

#### **Pauline McNeill**

- 36 In section 6, page 2, line 17, at end insert—  
 <( ) expenses necessarily incurred due to the household including a person who—  
 (i) is not a member of a couple, and  
 (ii) is responsible for, and a member of the same household as, a child.>

### **After section 6**

#### **Adam Tomkins**

- 4 After section 6, insert—  
 <**Workless households**  
 A child falls within this section in a financial year if the child lives in a household that contains at least 1 person aged 16 to 64, where no-one aged 16 or over is in employment at any time during that year.>

#### **Adam Tomkins**

- 15 After section 6, insert—  
 style="text-align: center;">*<Poverty and Inequality Commission*
- Poverty and Inequality Commission**
- (1) The Poverty and Inequality Commission (in this Act, referred to as “the Commission”) is established.
- (2) The schedule makes further provision about the Commission.>

**Pauline McNeill**

**15A** As an amendment to amendment 15, line 5, at end insert—

<( ) In addition to functions specified in this Act, the Commission may—

- (a) perform such other functions,
- (b) prepare and publish such reports,

as it considers appropriate in connection with ensuring that the child poverty targets are met.>

**Adam Tomkins**

**30** After section 13, insert—

<SCHEDULE

*(introduced by section (Poverty and Inequality Commission))*

THE POVERTY AND INEQUALITY COMMISSION

*Membership*

1 (1) The Commission is to consist of—

- (a) a member to chair the Commission, and
- (b) at least 2 but no more than 4 other members.

(2) The Scottish Ministers are to appoint the members.

(3) The Scottish Ministers may appoint a person as a member only if the Scottish Parliament has approved the appointment.

(4) In proposing persons to the Scottish Parliament for approval for appointment to the Commission, the Scottish Ministers must have regard to the desirability of securing that the Commission (taken as a whole) has experience in or knowledge of—

- (a) the formulation, implementation and evaluation of policy relating to child poverty,
- (b) research in connection with child poverty,
- (c) work with children and families experiencing poverty.

(5) The Scottish Ministers may by regulations amend sub-paragraph (1)(b) by substituting a different number for any number for the time being specified there.

(6) Regulations under sub-paragraph (5) are subject to the negative procedure.

*Independence*

2 (1) In performing its functions, the Commission is not subject to the direction or control of any member of the Scottish Government.

(2) This paragraph is subject to any contrary provision in this or any other enactment.

*Access to information*

3 (1) The Commission—

- (a) has a right of access at reasonable times to any relevant information that the Commission may reasonably require for the purpose of performing its functions,
- (b) may require any person who holds or is accountable for relevant information to provide at reasonable times any assistance or explanation that the Commission may reasonably require for the purpose of—
  - (i) performing its functions, or
  - (ii) exercising the right conferred by sub-paragraph (a).
- (2) In sub-paragraph (1), “relevant information” means information in the possession or under the control of—
  - (a) any member of the Scottish Government,
  - (b) a local authority,
  - (c) such other person, or person of such description, as the Scottish Ministers may by regulations specify.
- (3) Sub-paragraph (1) is subject to any other enactment or rule of law that prohibits or restricts the disclosure of any information or the giving of any assistance or explanation.
- (4) Regulations under sub-paragraph (2)(c) are subject to the negative procedure.

*Corporate status*

- 4 The Commission is not to be regarded
- (a) as the servant or agent of the Crown, or
  - (b) as enjoying any status, privilege or immunity of the Crown.

*Disqualification for appointment*

- 5 (1) The Scottish Ministers may not appoint a person as a member if the person—
- (a) is—
    - (i) a member of the Scottish Parliament,
    - (ii) a member of the House of Commons,
    - (iii) a member of the National Assembly for Wales,
    - (iv) a member of the Northern Ireland Assembly,
    - (v) a member of the European Parliament,
    - (vi) a councillor of any local authority,
    - (vii) the holder of any other relevant elective office within the meaning of paragraph 1(8) of schedule 7 to the Political Parties, Elections and Referendums Act 2000,
    - (viii) a member of the Scottish Government,
    - (ix) a Minister of the Crown,
    - (x) an office-holder of the Crown in right of Her Majesty’s Government in the United Kingdom,
    - (xi) an office-holder in the Scottish Administration,

- (xii) a civil servant,
  - (b) is or has been insolvent,
  - (c) is or has been disqualified as a company director under the Company Directors Disqualification Act 1986,
  - (d) is or has been disqualified as a charity trustee under the Charities and Trustee Investment (Scotland) Act 2005, or
  - (e) is or has been disqualified under any disqualification provision analogous to either of those mentioned in sub-paragraphs (c) and (d), anywhere in the world.
- (2) For the purposes of sub-paragraph (1)(b), a person is or has been insolvent if—
- (a) the person’s estate is or has been sequestrated,
  - (b) the person has granted a trust deed for creditors or has made a composition or arrangement with creditors,
  - (c) the person is or has been the subject of any other kind of arrangement analogous to either of those described in sub-paragraphs (a) and (b), anywhere in the world.

*Period and terms of appointment*

- 6 (1) A member is appointed for such period not exceeding 5 years as the Scottish Ministers may determine.
- (2) A person may be reappointed as a member if—
- (a) the person—
    - (i) is a member at the time of reappointment, or
    - (ii) ceased to be a member not more than 3 months before the date of reappointment, and
  - (b) the person has not previously been reappointed.
- (3) The Scottish Ministers may determine other terms of an appointment, so far as not provided for by this Act.

*Disqualification after appointment*

- 7 (1) A person’s appointment as a member ceases if the person becomes disqualified as a member after appointment.
- (2) A person becomes disqualified as a member after appointment if, during the person’s period of appointment as a member, any of sub-paragraphs (a) to (e) of paragraph 5(1) applies to the person.

*Resignation*

- 8 A member may resign by giving notice in writing to—
- (a) the Scottish Ministers, and
  - (b) the Presiding Officer of the Scottish Parliament.

### *Removal*

- 9 (1) The Scottish Ministers may remove a member, by giving the member notice in writing, if the Scottish Ministers consider that the member is —
- (a) unable to perform the member’s functions, or
  - (b) otherwise unfit to continue to be a member.
- (2) The Scottish Ministers may remove a member under sub-paragraph (1) only with the approval of the Scottish Parliament.

### *Remuneration, expenses and resources*

- 10 (1) Members of the Commission, and any members of committees established by the Commission under paragraph 12 who are not members of the Commission, are entitled to such remuneration and expenses as the Scottish Ministers may determine.
- (2) The Scottish Ministers are to provide the Commission with such staff and other resources as it requires to carry out its functions.

### *General*

- 11 The Commission may regulate its own procedure (including quorum).
- 12 (1) The Commission may establish committees.
- (2) The membership of a committee may include (but may not consist entirely of) persons who are not members of the Commission but those persons are not entitled to vote at meetings.

### *Amendment of public bodies’ legislation*

- 13 (1) In the Ethical Standards in Public Life etc. (Scotland) Act 2000, in schedule 3 (devolved public bodies), after the entry relating to the Board of Trustees of the National Museums of Scotland insert—
- “The Poverty and Inequality Commission”.
- (2) In the Freedom of Information (Scotland) Act 2002, in Part 7 of schedule 1 (others), after paragraph 75AB insert—
- “75AC The Poverty and Inequality Commission”.
- (3) In the Public Appointments and Public Bodies etc. (Scotland) Act 2003, in schedule 2 (the specified authorities), under the heading “Other Public Bodies”, after the entry relating to the Parole Board for Scotland insert—
- “Poverty and Inequality Commission”.>

## **Section 7**

### **Angela Constance**

- 16 In section 7, page 2, line 27, leave out <2021> and insert <2022>

**Angela Constance**

17 In section 7, page 2, line 28, leave out <2021> and insert <2022>

**Pauline McNeill**

31 In section 7, page 2, line 31, at end insert—

- <(b) an assessment of the contribution the proposed measures are expected to make to meeting the child poverty targets, and
- (c) an explanation of how that assessment has been arrived at.>

**Angela Constance**

18 In section 7, page 2, line 31, at end insert—

<( ) In preparing a delivery plan, the Scottish Ministers must, in particular, consider what (if any) measures they ought to take in relation to—

- (a) the provision of financial support for children and parents,
- 5 (b) the provision and accessibility of information, advice and assistance to parents in relation to—
  - (i) social security matters,
  - (ii) income maximisation,
- (c) education,
- 10 (d) the availability of housing,
- (e) the availability of childcare,
- (f) the facilitation of the employment, and of the development of the skills, of parents,
- (g) physical and mental health.>

**Pauline McNeill**

18A As an amendment to amendment 18, line 4, at end insert—

<( ) supporting local authorities to consider the automatic payment of benefits and support,>

**Ruth Maguire**

18B As an amendment to amendment 18, line 8, at end insert—

<( ) financial support,>

**Ruth Maguire**

18C As an amendment to amendment 18, line 10, after <availability> insert <and affordability>

**Ruth Maguire**

18D As an amendment to amendment 18, line 11, after <availability> insert <and affordability>

**Ruth Maguire**

**18E** As an amendment to amendment 18, line 14, at end insert—

<( ) the exercising of any of the powers provided for in Part 3 of the Scotland Act 2016 (welfare benefits and employment support).>

**Adam Tomkins**

**5** In section 7, page 2, line 31, at end insert—

<( ) A delivery plan must set out, in particular, the measures that the Scottish Ministers propose to take during the period of the plan for the purpose of contributing to meeting the child poverty targets by reducing inequalities of educational outcome for pupils who experience those inequalities as a result of socio-economic disadvantage.>

**Adam Tomkins**

**6** In section 7, page 2, line 31, at end insert—

<( ) A delivery plan must set out, in particular, the measures that the Scottish Ministers propose to take during the period of the plan for the purpose of contributing to meeting the child poverty targets by reducing the number of children who live in a household that contains at least 1 person aged 16 to 64, where no-one aged 16 or over is in employment.>

**Pauline McNeill**

**8** In section 7, page 2, line 31, at end insert—

<( ) A delivery plan must set out, in particular, the measures that the Scottish Ministers propose to take during the period of the plan for the purpose of contributing to the meeting of the child poverty targets by ensuring that persons who apply for any social security benefit or other welfare support administered by the Scottish Ministers have their entitlement to all such benefits and support automatically considered and paid.>

**Jackie Baillie**

**19** In section 7, page 2, line 31, at end insert—

<( ) A delivery plan must set out, in particular, the measures the Scottish Ministers propose to take during the period of the plan in relation to persons who have one or more protected characteristic (within the meaning of section 149(7) of the Equality Act 2010) for the purpose of contributing to the meeting of the child poverty targets.>

**Pauline McNeill**

**32** In section 7, page 2, line 31, at end insert—

<(2A) A delivery plan must, in particular, set out whether, during the period of the plan for the purpose of meeting the child poverty targets, the Scottish Ministers intend to bring forward legislation to exercise the power provided for in section 24 of the Scotland Act 2016 (discretionary payments: top-up of reserved benefits) in relation to the reserved benefits mentioned in subsection (2B).

(2B) For the purpose of subsection (2A), the reserved benefits are benefits—

- (a) in respect of which entitlement is based in whole or in part on the claimant or the claimant’s partner having responsibility for a child,
  - (b) in which an additional amount may be included where the claimant’s household includes a child.
- (2C) Without prejudice to the generality of subsection (2B), the benefits mentioned include—
- (a) child benefit paid under section 141 of the Social Security Contributions and Benefits Act 1992,
  - (b) child tax credit paid under Part 1 of the Tax Credits Act 2002,
  - (c) universal credit paid under Part 1 of the Welfare Reform Act 2012.>

**Alison Johnstone**

**37** In section 7, page 2, line 31, at end insert—

<(2A) A delivery plan must, in particular, set out—

- (a) whether the Scottish Ministers intend to bring forward legislation to exercise—
  - (i) the power provided for in section 24 of the Scotland Act 2016 to top up social security powers in relation to providing a top-up for child benefit paid under section 141 of the Social Security Contributions and Benefits Act 1992,
  - (ii) any other power provided for in Part 3 of the Scotland Act 2016 (welfare benefits and employment support), and
- (b) the measures that the Scottish Ministers intend to take—
  - (i) to ensure the provision of information, advice and assistance to parents and carers in relation to entitlements to social security benefits and other provision to ensure maximisation of income,
  - (ii) to ensure availability of suitable and affordable housing,
  - (iii) to ensure the availability of childcare, and
  - (iv) to facilitate the ability of parents and carers to take up employment that pays at least the Scottish living wage,

during the period of the plan for the purpose of meeting the child poverty targets.

(2B) In subsection (2A)(b)(iv) “Scottish living wage” means remuneration which is sufficient to ensure an acceptable standard of living.>

**Pauline McNeill**

**38** In section 7, page 2, line 31, at end insert—

<( ) A delivery plan must set out, in particular, the measures the Scottish Ministers propose to take, for the purpose of contributing to the meeting of the child poverty targets, during the period of the plan in relation to households that comprise—

- (a) a person who not a member of a couple, and
- (b) one or more children for whom that person is responsible.>

**Richard Leonard**

39 In section 7, page 2, line 31, at end insert—

<( ) A delivery plan must set out, in particular, the steps the Scottish Ministers propose to take during the period of the plan to modify arrangements for setting the amount of the revenue support grant payable to each local authority in order to ensure that resources are directed for the purpose of contributing to meeting the child poverty targets.>

**Adam Tomkins**

20 In section 7, page 2, line 33, at end insert—

<( ) In preparing a delivery plan, the Scottish Ministers must—

- (a) consult the Commission on the measures they propose to include in the delivery plan,
- (b) have regard to any recommendations made by the Commission,
- (c) set out in the delivery plan the changes, if any, they have made in the delivery plan as a result of any such recommendations.>

**Ben Macpherson**

40 In section 7, page 2, line 36, at end insert—

<( ) make a statement, and>

**Ben Macpherson**

41 In section 7, page 3, line 7, at end insert—

<( ) the Scottish Parliament, and>

**Jackie Baillie**

21 In section 7, page 3, line 7, at end insert—

<( ) such persons and organisations working with or representing persons who have one or more protected characteristic (within the meaning of section 149(7) of the Equality Act 2010) as they consider appropriate,>

**Alison Johnstone**

33 In section 7, page 3, line 8, at beginning insert <such persons who have experience of living in poverty and>

**Angela Constance**

22 In section 7, page 3, line 8, at end insert—

<( ) In this section, “parent” includes an individual with whom a child resides and who has care of the child.>

**Pauline McNeill**

42 In section 7, page 3, line 8, at end insert—

- <( ) Following consultation under subsection (5), the Scottish Ministers must lay before the Scottish Parliament a draft of the delivery plan they propose to prepare.
- ( ) The Scottish Ministers must not—
  - (a) lay the plan before the Scottish Parliament, and
  - (b) publish the plan,in accordance with subsection (4) until the expiry of the period of 40 days beginning with the day on which the proposed plan was laid before the Parliament.
- ( ) The Scottish Ministers must, in the plan they prepare and lay before the Scottish Parliament in accordance with subsection (4), take account of any comments on the proposed plan expressed by the Parliament within that period.
- ( ) In calculating any period of 40 days for the purposes of this section, no account is to be taken of any time during which the Parliament is dissolved or is in recess for more than 4 days.>

**Section 8**

**Pauline McNeill**

43 In section 8, page 3, line 10, leave out <as soon as reasonably practicable after the end> and insert <before the end of the period of 3 months beginning with the last day>

**Pauline McNeill**

34 In section 8, page 3, line 19, at end insert <, and

- ( ) describe the effects of those measures on progress towards meeting the child poverty targets in respect of children living in households which include a person who has one or more protected characteristics (within the meaning of section 149(7) of the Equality Act 2010).>

**Pauline McNeill**

44 In section 8, page 3, line 19, at end insert <, and

- <( ) describe the effects of those measures on progress towards meeting the child poverty targets in respect of children living in households that include a person who has a long-term illness or disability.>

**Pauline McNeill**

45 In section 8, page 3, line 19, at end insert <, and

- ( ) describe the effects of those measures on progress towards meeting the child poverty targets in respect of children living in households that include a person who—
  - (i) is not a member of a couple, and
  - (ii) is responsible for, and a member of the same household as, a child.>

**Pauline McNeill**

46 In section 8, page 3, line 19, at end insert—

<( ) If, in preparing a progress report, the Scottish Ministers consider that the measures taken in accordance with the relevant delivery plan do not appear to be ensuring sufficient progress towards meeting the child poverty targets, the progress report must set out how the Scottish Ministers propose to rectify this.>

**Pauline McNeill**

47 In section 8, page 3, line 19, at end insert—

<(2A) In preparing a progress report, the Scottish Ministers must consult the Commission on—  
(a) the progress made during the year towards meeting the child poverty targets,  
(b) whether it appears that progress is sufficient to meet the child poverty targets,  
(c) further progress that is required to meet the child poverty targets.  
(2B) A progress report must include any comments or recommendations made by the Commission on the matters in paragraphs (a) to (c) of subsection (2A).  
(2C) In subsection (2A), references to progress towards meeting the child poverty targets include progress towards reducing inequality for the purpose of meeting those targets.>

**Ben Macpherson**

48 In section 8, page 3, line 22, at end insert—

<( ) make a statement, and>

**After section 8**

**Angela Constance**

23 After section 8, insert—

**<Report on interim targets**

- (1) This section applies to the report prepared under section 8(1) for the financial year beginning with 1 April 2024.
- (2) The report must include a statement of the percentage of children living in households in Scotland in the financial year beginning with 1 April 2023—
  - (a) who fell within section 2 (relative poverty),
  - (b) who fell within section 3 (absolute poverty),
  - (c) who fell within section 4 (combined low income and material deprivation),
  - (d) who fell within section 5 (persistent poverty).
- (3) Whether the interim targets have been met in the financial year beginning with 1 April 2023 is to be determined by reference to the percentages given in the report.
- (4) If any of the interim targets has not been met, the report must explain why it has not been met.>

## Section 9

**Angela Constance**

- 24 In section 9, page 4, line 1, leave out <child poverty> and insert <2030>

**Angela Constance**

- 25 In section 9, page 4, line 3, leave out <child poverty> and insert <2030>

## After section 9

**Alison Johnstone**

**Supported by: Pauline McNeill**

- 49 After section 9, insert—

*<Impact of budget proposals on meeting the child poverty targets*

### **Impact of budget proposals on meeting the child poverty targets**

- (1) The Scottish Ministers must, at the same time as laying before the Scottish Parliament any document setting out draft proposals for the use of resources in any financial year, lay before the Scottish Parliament a document describing the direct and indirect impact on meeting the child poverty targets of the activities to be funded by virtue of the proposals.
- (2) In this section, “use of resources” has the meaning given in section 1(3) of the Public Finance and Accountability (Scotland) Act 2000.>

## Section 10

**Richard Leonard**

- 50 In section 10, page 4, line 7, leave out <authority and> and insert <authority,>

**Richard Leonard**

- 51 In section 10, page 4, line 7, after <Board> insert <and each of the local authority’s other community planning partners>

**Adam Tomkins**

- 2 In section 10, page 4, line 11, after <year> insert <, and any measures intended to be taken in that area during the subsequent reporting year,>

**Richard Leonard**

- 52 In section 10, page 4, line 13, at end insert—

<( ) each of the local authority’s other community planning partners,>

**Angela Constance**

26 In section 10, page 4, line 14, at end insert—

<(2A) A local child poverty action report must also describe any measures that—

- (a) the local authority,
- (b) each relevant Health Board,

proposes to take for the purpose of contributing to the meeting of the child poverty targets.

(2B) Subsection (2A) does not apply in relation to a local child poverty action report prepared for the reporting year beginning with 1 April 2030.>

**Jackie Baillie**

27 In section 10, page 4, line 14, at end insert—

<( ) A local child poverty action report must, in particular, describe any measures taken by the bodies mentioned in subsection (2) in the area of the local authority in the reporting year in relation to persons who have one or more protected characteristic (within the meaning of section 149(7) of the Equality Act 2010) for the purpose of contributing to the meeting of the child poverty targets.>

**Alison Johnstone**

53 <In section 10, page 4, line 14, at end insert—

<(2A) A local child poverty action report prepared under subsection (2) must, in particular, describe income maximisation measures taken in the area of the local authority during the reporting year to provide pregnant women and families with children—

- (a) information, advice and assistance about eligibility for financial support, and
- (b) assistance to apply for financial support.>

**Richard Leonard**

54 In section 10, page 4, line 15, at end insert—

<“community planning partner” has the meaning given by section 4(5)(b) of the Community Empowerment (Scotland) Act 2015,>

**Section 11**

**Angela Constance**

28 In section 11, page 4, line 25, at end insert—

<“2030 targets” has the meaning given by section 1(2),>

**Angela Constance**

29 In section 11, page 4, leave out line 30 and insert—

<“interim targets” has the meaning given by section (*Interim targets*)(2).>

- ( ) In sections 7, 8 and 10, a reference to “child poverty targets”, in relation to a plan or a report, is a reference to—
  - (a) the interim targets and the 2030 targets, to the extent that the plan or report relates to a period ending on or before 31 March 2024,
  - (b) the 2030 targets, to the extent that the plan or report relates to a period beginning on or after 1 April 2024.>

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