

Call for Written Evidence

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PAGE 2: RESPONDENT INFORMATION

Q1: Please tell us a little about yourself	<i>Respondent skipped this question</i>
Q2: Would you be happy to be approached by the Commission for further discussion about your submission?	<i>Respondent skipped this question</i>
Q3: Do you consider yourself or your organisation as from or representing?	an area with both urban and rural parts
Q4: I am responding as an:	An individual

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Q5: You have indicated that you are responding as an individual. Do you agree to your response being made available to the public on the Commission's web site?	Yes
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Q6: If you have agreed to your response being made available to the public, please tell us if we may also make your name and address available.	Yes, make my response available, but not my name and address
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Q7: You have indicated that you are responding on behalf of an organisation. The name and address of your organisation will be made public on the Commission's web site. Are you content for your response to also be made available?	<i>Respondent skipped this question</i>
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Q8: Which of the following best describes your organisation?

Respondent skipped this question

Q9: Please provide a short description of the main purpose of your organisation.

Respondent skipped this question

PAGE 6: TELL US WHAT YOU THINK

Q10: CURRENT SYSTEM OF COUNCIL TAX: To what extent does the current system of council tax deliver a fair and effective system of local taxation in Scotland? Are there any features of the current system that you wish to see retained or changed? Please illustrate your answer with any examples from your own experience.

The current system is not progressive given the limit on the how much the people in the highest band pay proportionate to those in the lowest banding. If the current system was to be kept, there should be an expansion of the bandings to ensure that those in the most expensive properties pay a similar percentage of their household income as those in the lowest bandings. Liability for tax should fall on landlords where the property is rented given that such properties increase the wealth of the landlord.

The system to get exemption is complex for carers as the person they are caring for May be unhappy to sign the "severe mental impairment form" due to the stigma this term generates, the consultant may not agree to sign the form on principle so there is an element of postcode lottery about it. It can also be difficult for carers to prove that they are providing care if they cannot or are prevented from claiming carers allowance. There is not enough publicity about the entitlements that are available.

Q11: REFORM OF LOCAL TAXATION: Are there alternatives to the current system of council tax that you think would help to reform local taxation in Scotland? What are the main features of these, and why do you think they would deliver improvement? Do you have any examples of why this is the case?

I think there are some strong arguments towards having a land value tax as it is progressive and once there is a register of land ownership in Scotland, it will be much harder for people to hide their assets and therefore dodge their liability or pass onto eg their tenants. This would require some redistribution by the SG from areas where land has a high value or scarcity to those areas with little economic land value so would make it harder for LAs to have control over raising their own revenues. This would be necessary as rural/poorer areas may have high costs associated with remoteness or scale or deprivation.

I think that local VAT on a sliding scale with more luxurious goods and services incurring higher rates of taxes would tax consumption and would be more progressive, but my worry would be that richer people could buy from alternative outlets such as England or Internet and get round the tax. However, it would mean that Scotland could benefit from tourist revenues, thus spreading the tax base.

Q12: LOCAL PRIORITIES: How well do you think that communities' local priorities are accounted for in the way that local taxation operates at the moment? If there is room for improvement, how should things change? Do you have any ideas or examples about how this could improve people's lives?

Respondent skipped this question

Q13: FURTHER INFORMATION: We would like to keep the conversation going. Please tell us about any events, networks or other ways in which we could help achieve this.

Respondent skipped this question

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PAGE 7: Additional information if you are responding as an individual

Q14: This information is optional. Would you like to provide more information about yourself?	No, I would like to proceed without providing additional information about myself
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Q15: Are you male or female?	<i>Respondent skipped this question</i>
Q16: What is your current age?	<i>Respondent skipped this question</i>
Q17: Do you have a physical or mental health condition or illness lasting or expected to last 12 months or more?	<i>Respondent skipped this question</i>
Q18: Which of the following best describes you?	<i>Respondent skipped this question</i>
Q19: What kind of household do you live in?	<i>Respondent skipped this question</i>

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Q20: What is your household's total income from all sources over the last 12 months?	<i>Respondent skipped this question</i>
Q21: Do you own your home, or rent it?	<i>Respondent skipped this question</i>
Q22: If you know it, please select your Council Tax band from the drop down menu below.	<i>Respondent skipped this question</i>
Q23: What is your ethnic group? Choose one section from A to F, then select one box which best describes your ethnic background or group	<i>Respondent skipped this question</i>