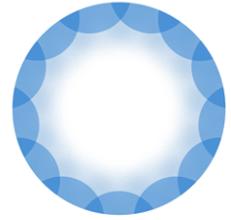


THE COMMISSION ON LOCAL TAX REFORM



PRINCIPLES OF WORKING

Background

This describes key principles to underpin and guide the work of the Commission, including the conduct of meetings, public engagement and information sharing.

Principles of Working

In pursuing the Remit, Commissioners will be:

- **Ambitious:** taking a long term view and not being restricted by the current practices or pre-existing positions regarding any potential alternatives
- **Open:** listening to all views through widespread engagement, accessible public reporting, and by encouraging interaction with their work
- **Independent:** fulfilling their role autonomously outwith the formal decision making structures of any organisation, and distinguishing between their day to day roles and responsibilities and their role as independent Commissioners when carrying out Commission activities
- **Inclusive:** developing and reflecting a wide range of perspectives and views from across communities, civic Scotland, local and national government, and others
- **Questioning:** providing a forum for debate and reflection, but with a common purpose of delivering the Commission's remit in the allotted timescales
- **Practical:** positively responding to challenges and opportunities, working together to share and evaluate ideas, and developing a shared understanding that respects the spectrum of opinions represented by members of the Commission
- **Evidence based:** using relevant evidence from home and abroad to inform our work, and commissioning research and analysis where appropriate
- **Deliberative:** providing appropriate space for the Commission to reflect on the evidence that it receives and to debate options, with appropriate records made public.

Delivery

Commissioners' judgement will inevitably be required regarding how these principles apply to their work. Nevertheless, it may be instructive to highlight some practical implications at this stage:

- The Commission will receive evidence in public and publish any written submissions that it receives (unless respondents or witnesses request otherwise). Appropriate steps will be used to make evidence gathering as accessible as possible, for example by publishing evidence online and webcasting oral evidence sessions
- Commission members will each have an active role in gathering evidence as part of a focussed engagement strategy aimed at developing dialogue with the diversity of Scottish communities
- It is essential that all Commissioners can contribute openly and frankly to the Commission's deliberations. Therefore, a presumption will apply to full meetings of the Commission that anything said, presented or otherwise stated will not be disclosed or made public. However, by agreement, some or all parts of full meetings of the Commission may be held in public and for each meeting, a minute agreed by all Commissioners will be made publicly available.
- Commissioners should promote the Commission's work and encourage interaction with it, but use judgement to ensure that how they do so fits with the Commission's approach to communications and media, and that confidential discussions are preserved