

# THE COMMISSION ON LOCAL TAX REFORM



## REMIT

***To identify and examine alternatives that would deliver a fairer system of local taxation to support the funding of services delivered by local government.***

*In doing so, the Commission will consider:*

- *The impacts on individuals, households and inequalities in income and wealth; The wider macro-economic, demographic and fiscal impacts, including housing market and land use;*
- *The administrative and collection arrangements that apply, including the costs of transition and subsequent operation;*
- *Potential timetables for transition, with due regard to the 2017 Local Government elections;*
- *The impacts on supporting local democracy, including on the financial accountability and autonomy of Local Government;*
- *The revenue raising capacity of the alternatives at both local authority and national levels;*

***In conducting its work, the Commission will engage with communities across Scotland to assess public perceptions of the public perceptions of the emerging findings and to reflect this evidence in its final analysis and recommendations.***