



THE COMMISSION ON LOCAL TAX REFORM

WHAT'S THE FUTURE OF LOCAL TAXATION IN SCOTLAND?

Tell us what you think

We are an independent Commission that brings together expertise and experience from across Scotland to look at ways of delivering a fairer system of local taxation in Scotland. The Commission is chaired by Marco Biagi MSP, Minister for Local Government and Community Empowerment, and Councillor David O'Neill, President of the Convention of Scottish Local Authorities. The Commission will present its findings in late 2015. You can find out more information about our membership and remit at www.localtaxcommission.scot

We want to begin our work by hearing your views and suggestions about what happens now, and what the future might be.

This call for evidence is only our first step in listening to you. Any information that you give us now will help start the debate, but we also want this to be an ongoing conversation. Over the next few months we will be setting up different ways in which you can meet us or tell us what you think. A good way to find out about these is by signing up to our newsletter by following @localtaxscot on Twitter.

How to Respond

We will use your information to develop our work, and so what you tell us is really important. For that reason, we want to hear from you by **22 JUNE 2015**, or sooner if you can. *However, let us know if you need more time.* Please also feel free to share any other information with us.



You can complete and return this form electronically to:
evidence@localtaxcommission.scot



You can also respond online via our website:
<http://localtaxcommission.scot/initial-call-for-evidence/>



Alternatively you can post a copy of this form to:

The Commission on Local Tax Reform
Verity House
19 Haymarket Yards
Edinburgh, EH12 5BH

If you are responding as an individual we would be grateful if you could also provide some other information at the end of this form. This will help us develop an overall picture of the information we have. This is optional and will be used anonymously and remain strictly confidential.

If you have any queries please contact info@localtaxcommission.scot or call us on 0131 474 9332.

RESPONDENT INFORMATION

To help us make the most of your response, please tell us about yourself and how you want us to use the information you provide. There are some questions marked * and these must be answered by all respondents, unless you are directed past this question.

| | |
|---|--|
| * I am responding as: | <input checked="" type="checkbox"/> An individual |
| | <input type="checkbox"/> An organisation/group |
| Name of Organisation (if appropriate) | |
| Forename | <i>Douglas</i> |
| Surname | <i>Edwards</i> |
| Address | |
| Postcode | |
| Telephone | |
| Email | |
| Do you consider yourself or your organisation as from or representing? | |
| <input checked="" type="checkbox"/> a rural area | <input type="checkbox"/> an urban area |
| <input type="checkbox"/> an area with both urban and rural parts | <input type="checkbox"/> don't know / not applicable |
| Would you be happy to be approached by the Commission for further discussion about your submission? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| If you are responding as an individual: | |
| * Do you agree to your response being made available to the public on the Commission's web site? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| * 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. (Please select one option only) | |
| <input type="checkbox"/> Yes, make my response, name and address all available | |
| <input type="checkbox"/> Yes, make my response available, but not my name and address | |
| <input checked="" type="checkbox"/> Yes, make my response and name available, but not my address | |
| <i>If you are responding as an individual we would be grateful if you could provide some additional information at the end of this form. This is absolutely optional but will help us get an overall picture of the information we receive.</i> | |
| If you are responding as a group or 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? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Which of the following best describes your organisation? (Please select one option only) | |
| <input type="checkbox"/> Community Group | <input type="checkbox"/> A business |
| <input type="checkbox"/> Local Authority | <input type="checkbox"/> A government department or agency |
| <input type="checkbox"/> Other public sector organisation | <input type="checkbox"/> A social enterprise |
| <input type="checkbox"/> Third Sector organisation | <input type="checkbox"/> Other (please specify) |
| <input type="checkbox"/> Professional body | |
| Short description of the main purpose of your organisation: | |

Tell us what you think

We have not provided a long list of questions, but we do want to hear what you have to say about some themes. Please respond to as few or as many as you wish. If you would prefer to send us other information, please feel free to do so. However, it would be helpful to keep your response to no more than eight pages.

If you are able to, please provide evidence or examples in support of what you say. This will help us explore your ideas further.

1. SCOTLAND'S 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?

You may wish to illustrate your answer with examples from your own experience.

As a retired civil service who was involved in administration, I know that any system needs to be uncomplicated if it is to be understood by both the public and the staff who implement the system. The current system is at least easy to understand. Tax on a property means there is a fixed method of identifying where the tax liability lies. It also allows for flexibility in assisting those less able to pay the full amount. Any attempt to change to say a person tax will fail. Firstly it is complicated to administer and secondly people are more difficult to identify and their circumstances change. Lets us not lose sight of the pain of the poll tax. I did not agree with this system, but in any event it was an administrative nightmare. Houses are stable and proerty is easy to identify. Some people will work and live inScotland but be paid by another place within the UK. As an example my work pension is administered in England. My tax office is in cardiff.

It is my view that some form of council tax should remain as the only sensible solution.

2. 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?

As indicated above I find it difficult to envisage any other form of council tax collection that will be easy to manage that is not based on a fixed asset such as property. As an example if this is collected who will do this? If the tax office what happens when someone moves or loses their job? How will local councils be able to forecast budgets and income under such a system? I cannot envisage how coucil could set different local tax rates. Again this would be an adminstrative nightmare as people move around different area.

3. 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?

I accept that councils are elected, but I do not think they are sufficiently accountable. As an example the council taxpayers get told how money is being spent. There is no means of consultation or challenge. I am aware this is what tends to happen at a national level. However I do believe that to have meaningful local democracy to improve things in a community needs a better approach. There is a need for some proactive involvement rather than reactive, e.g. council decides to close down some services. If this needs to happen, what are the priorities for the local community?

4. 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.

I think it would be useful to run a number of workshops to get the views of cross sections of the communities in Scotland. This could then be brought together for perhaps a single larger workshop where with the help of experts these could be analysed. By experts I mean as examples perhaps someone from income tax and also council tax collection. This way you can hammer out what is feasible and what is totally impracticable.

Thank you for your submission. If you have any queries about the Call for Evidence please contact us at:

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Edinburgh EH12 5BH
0131 474 9200
email: info@localtaxcommission.scot
twitter: [@localtaxscot](https://twitter.com/localtaxscot)