



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		John B
Surname		Anderson
Address		
Postcode		
Telephone		
Email		
Do you consider yourself or your organisation as from or representing?		
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a rural area	an urban area	an area with both urban and rural parts
		<input checked="" 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.

My view in life has always been that individuals should support "the country" based on their available INCOME not based on what they own or have saved from already taxed income.

Everyone benefits from local services but currently not everyone contributes locally for our Local services. I believe everyone who benefits should contribute locally for local services based on their available income, as it is with central government - income tax and VAT payments.

A system which is based on individuals aspirations to provide the best for them and their families, i.e. a good home, is in my opinion totally ill conceived and an outdated form of taxation.

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?

Fundementally there are two taxes which collect from everyone in a reasonable and fair manner, income based tax or a purchase tax (VAT) either of these would be far superior to council tax and fairer.

There are benefits in both purchase Tax (local VAT) and income based taxation. Local VAT could encourage competition between areas generating a desire to develop and encourage local businesses with local income tax proping up the difference. ie areas with a good buisness base could have a lower level of local income tax and those areas with a poor buisness base would have a higher level of local income tax and possibly a higher local VAT.

People would see the increased benefits to their local area if they supported and encouraged local buisnesses

However I believe to try and coordinate a move to both systems would be extremely difficult and given the choice I would favour local income tax.

With regard buisness contribution to local areas, I believe this should be similarly based probably most appropriately on gross turnover and not on property with some form of penalty if the ground / building is left "fallow".

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?

There is always room for improvement. It is a never-ending balancing act for local councils with ever-changing priorities and commitments to balance the finances and also ensure that value for money is achieved. Not an easy task.

In general I consider the required basic services are provided to a reasonably adequate level but will always require review. The problem I see comes with the dispersal of the "improvement and discretionary funds" and this is, in my eyes, is given primarily to the areas, which benefits the ruling parties politicians re-election prospects not to where it will benefit the whole council area in the future.

The fundamental problem with the current system is the relationship between the elected parties, the councillors and the priorities within their constituencies where it is perceived investment will benefit their own re-election and this takes precedence over establishing council policies for the area as a whole.

How this is resolved is not a local taxation reform issue but a requirement to find a way to move from our current full time career politicians and establish local politicians genuinely interested in securing improvements to the entire area and they are prepared to sacrifice their personal "interests" to ensure the "greater good" for the area.

Politicians should concentrate on developing policies within the council and leave their employed professionals to implement those policies. i.e. The Council establishes the policy and the professionals carry out the instructions - not the politician supervises and interferes with snow clearing for political kudos

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.

Web based and Internet communication

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

Commission on Local Tax Reform
Verity House
19 Haymarket Yards
Edinburgh EH12 5BH
0131 474 9200
email: info@localtaxcommission.scot
twitter: [@localtaxscot](https://twitter.com/localtaxscot)

This document is available, on request, in easy to read, audio and large print formats, and in community languages. Please contact:

Aby otrzymać niniejszy dokument w innej wersji językowej, na kasecie lub w wersji z powiększonym drukiem, prosimy o kontakt:

اس دستاویز کی مزید کاپیاں آڈیو کیسٹ پر اور بڑے حروف کی چھپائی میں اور کیوٹی کی زبانوں میں طلب کیے جانے پر دستیاب ہیں، برائے مہربانی اس پتے پر رابطہ کریں:

এই ডকুমেন্ট-এর (দলিত) অভিবর্তন কপি, অডিও এবং বড় ছাপার আকার আকারে এবং সম্প্রদায়ের ভাষায় অনুরোধের মাধ্যমে পাওয়া যাবে, অনুগ্রহ করে যোগাযোগ করুন:

Gheibhear lethbhreacan a bharrachd ann an cruth ris an èistear, ann an clò mòr agus ann an cànan coimhearsnachd. Cuir fios gu:

इस दस्तावेज़/कागज़ात की और प्रतियाँ, माँगे जाने पर, ऑडियो टेप पर और बड़े अक्षरों में तथा कम्यूनिटी भाषाओं में मिल सकती हैं, कृपया संपर्क करें:

ਇਸ ਦਸਤਾਵੇਜ਼/ਕਾਗਜ਼ਾਤ ਦੀਆਂ ਹੋਰ ਕਾਪੀਆਂ, ਮੰਗੇ ਜਾਣ 'ਤੇ, ਆੱਡਿਓ ਟੇਪ ਉੱਪਰ ਅਤੇ ਵੱਡੇ ਅੱਖਰਾਂ ਵਿਚ ਅਤੇ ਕੰਮਿਊਨਿਟੀ ਭਾਸ਼ਾਵਾਂ ਦੇ ਵਿਚ ਮਿਲ ਸਕਦੀਆਂ ਹਨ, ਕ੍ਰਿਪਾ ਕਰਕੇ ਸੰਪਰਕ ਕਰੋ:

此文件有更多備份，如果需要，語音版本和太字體版本及少數種族語言版本也可提供，請聯絡：

يمكن أن تطلب النسخ الأخرى من هذا المستند كالتسجيل الصوتي والخط الكبير ونسخ بلغات أخرى، يرجى الإتصال على:

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