Scotland update

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CIOT reports on the latest activity in Scotland

Patrick Stevens, Tax Policy Director of the CIOT, gave oral evidence to the finance committee of the Scottish parliament in May as part of its inquiry into Scotland's fiscal framework. This followed the submission of written evidence (joint CIOT and LITRG) reported last month. Patrick explained why the no-detriment principle may be problematic to deal with, and drew the committee's attention to the possibility of tax competition.

The CIOT published an online survey (now closed) for members in Scotland to gather views for the Commission on Local Tax Reform, which is identifying and examining alternatives to council tax to deliver a fairer system of local taxation. Responses informed the CIOT's submission to the commission's call for evidence. In June, LITRG participated in a roundtable discussion organised by the commission for representatives from welfare rights and low-income groups. The discussion focused on issues of concern for low-income households.

The commission's website publishes details of meetings and third-party submissions.