CIOT and LITRG meet MSPs to talk council tax reform

Briefings



28 March 2025

Joanne Walker giving evidence to the Scottish Parliament committee

As the Scottish government tries to breathe new life into the debate on the future of council tax, the CIOT was invited to give evidence to a Scottish Parliament committee in February as part of its inquiry into options for reform.

LITRG Technical Officer Joanne Walker represented CIOT, joining Professors Ken Gibb and David Heald of the University of Glasgow and Sara Cowan of the Scottish Women's Budget Group for a session with Holyrood's Local Government Committee looking at the current system and opportunities for change.

Joanne explained to the committee that any attempts to reform the existing system must be preceded by a full property revaluation to ensure the credibility and fairness of the tax base.

Some of the reforms that she suggested for consideration included the addition of new bands (like Wales), a move from ‘bands’ to ‘rates’ of tax and the decoupling of water and sewerage bills from the council tax statement (in Scotland, these charges are included in the council tax statement).

She also spoke about the benefits to politicians and the public of better awareness and understanding of local taxation in terms of its contribution to council finances and the availability of support schemes for those on low incomes.