Consideration of the Council Tax (Substitution of Proportion) (Scotland) Order 2016

Submission from Robin MacDonald-Johnston

Those of us of a certain age will remember the introduction of the poll tax in Scotland.

This form of local tax was started first in Scotland and its later continuance in the rest of the UK was doomed by ill-informed riots against its introduction in England.

This tax was doomed even in Scotland by an insanely complex implementation and control regime.

As a tax it had great merit because it was fair and equable, each person liable to pay the tax made a proportional contribution to the local economy.

For example under a property based local taxation we (two working adults) were paying the same as a household in a similar value property housing six workers.

Property based local taxation is riddled with anomalies which no amount of tinkering can resolve, it also places an undue burden on those, who due to historical factors live in properties which attract punitive levels of taxation.

Property values are in no way an indicator of ability to pay, in an effort to resolve these difficulties it is proposed that a, no doubt, similarly complex means tested regime of allowances will be implemented.

There seems to be no end to the ever escalating levels of this tax, this in itself is an issue that no collecting authority wishes to look at, principally because their appetite for money also continues to increase.

In an effort to stem criticism of the blatantly unfair nature of this tax, local authorities try to convince the payers that it is divorced from the provision of local services and is a local form of taxation.

A reappraisal of property taxation is not a victimless crime, it will hurt and cause distress.

So an old lady enduring genteel poverty on a fixed income being sued for non-payment is not the stuff of banner headlines in the gutter press.
Raising Scottish income tax will garner more money, but politicians in their usual supine manner will shy away from the anticipated negative newspaper headlines.

This amendment or adjustment to the council structure tax is a cowardly failure to grasp the nettle and create a more relevant proportional form of taxation genuinely based on the ability to pay, not what the roof over your head is worth.

Property taxes are also a medium for utility companies such as Scottish water to over-charge for the provision of water.

Water supplied to an old person in a H value property costs significantly more than that self-same water supplied to a large family in a low band house, this distortion is a direct result of the iniquities of taxation based on house value.

These proposed changes to council tax are ill thought out and will only serve to exacerbate an already Byzantine revenue gathering system.

It is to be hoped that a campaign to persuade every household entitled to the relief proposed, will make the claim and by doing so, it is to be hoped that the system will drown under its own paperwork, thus negating any benefit from this appalling proposal.

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