Written submission from Alison Roe

RURAL AFFAIRS, CLIMATE CHANGE AND ENVIRONMENT COMMITTEE- LAND REFORM (SCOTLAND) BILL

Response to Call for Views

I submitted a response to the Scottish Government's consultation on the land reform bill and am pleased to see the Land Reform Bill itself now going through parliament.

In general, I applaud its contents and aims, particularly:

- establishing a Scottish Land Reform Commission (SLRC);
- seeking to improve the information available on land ownership and value;
- introducing a right to buy land to further sustainable development;
- publishing guidance on landowners engaging with communities on decisions relating to land;
- abolishing the exemption of business rates on sporting estates.

However, I have some concerns, specifically:

**Part 1.(2) A Statement of Land Rights and Responsibilities.**

Rather than just a statement of objectives, this should actually be a statement of principles of land rights and responsibilities, decided in Parliament, and embedded in law. A focused and effective program of land reform surely needs to be based on a clear framework of rights and responsibilities.

**Part 3. Information About Control of Land**

Why is there no mention of prohibiting owning land in Scotland from offshore tax havens?

In its December consultation, following the Land Reform Review Group Report, the Scottish Government apparently proposed that there should be a prohibition on owning land in Scotland via a corporation/company not registered in the EU, yet this does not appear in this Bill. Some provision should be made to prevent Scottish land being owned by dodgy companies in offshore tax havens, and land ownership should ultimately have to rest with named individual(s).

**Part 5. Right to Buy Land to Further Sustainable Development**

39. Eligible Land

(2) Excluded Land

The following should not be excluded from the right to buy:
(d) land owned land which is owned or occupied by the Crown by virtue of its having vested as *bona vacantia* in the Crown, or its having fallen to the Crown as *ultimus haeres*.

I realise that including Crown land here is probably outside the competence of this Bill. The bigger issue is that clearly all land owned or occupied by the Crown should be returned to the people of Scotland, but you’re going to deal with that in a future bill... right?

**Part 6. Entry in Valuation Roll of Shootings and Deer Forests**

67 (2)

A fairer way to tax the income of such estates would be to tax the rental value of the land, rather than basing it on the value of creatures killed. This would have the added advantage of potentially reducing the value of the land, making it more affordable if it comes up for sale.

**Part 7. Common Good Land**

A useful amendment. However, the law surrounding Common Good land is still too complex for most communities to navigate. The whole legal framework of Common Good land needs to be overhauled and simplified.

**Closing Comments**

I have had little to contribute to this call for evidence as my main concerns and interests in land reform are not represented in this bill. I mention them briefly here because I see them as fundamental to land reform in Scotland and hope they will be addressed in the near future.

The key issues as far as I see them are:

- there must be far more widespread and affordable access to land for individuals, whether buying or renting; while the current focus on making land accessible to communities is laudable, how well this works depends on the community, and in my personal experience of one community buy-out area, this does not necessarily afford individuals the opportunity to live or work on the land

- land value taxation/rental in some form probably needs to be implemented to thus make land affordable for the wider population

In short, I am aware of many people, like myself, who are trying to live in rural parts of Scotland to start small businesses or simply support themselves in a rural location, but who cannot afford the high prices for tiny building plots, and who cannot get access to crofts because so many people are holding onto crofts that they are not using, and because the few croft tenancies that become available are generally sold on the open market for tens of thousands (e.g., the tenancy of a croft on off-grid off-road Scoraig was recently advertised for £180,000).
I applaud the Scottish Government in relaunching the process of land reform and I sincerely hope that it is serious about reforming land ownership in Scotland at a truly fundamental level. Until a modest plot of land is affordable (without a huge mortgage) to the average person living in Scotland, land reform has not done its job.