1. The Bill is long and complex, and covers many detailed matters that would take me longer than the time available to comment on, and some of which are in any case beyond my competence. I will therefore confine myself to matters that I raised both in earlier comments and previously in my work with the Land Reform Review Group 1997-99, and in my other writing including the John McEwen Lecture in 1995, as well as my recent comparative work on Norway and Scotland since 1800.

2. The Bill deals with an issue that is of crucial importance for the future economic, social and political development of Scotland. The distribution and regulation of land and property ownership and use rights is central to understanding the development of Norwegian social democracy and the much more equal distribution of income and wealth in that country as well as its more active and consensual political institutions. Therefore, the future of social equality and the development of democracy in Scotland will depend on the impacts of this Bill and the institutions associated with it.

3. The most important questions for me are (a) how the Bill will help to reduce the absurdly high land and property prices in Scotland that act as a barrier to individual property ownership, to new entrants to farming and crofting, and which encourage speculative and tax avoiding ownership and behaviour; and (b) how the Bill will help to improve the distribution of land and property in Scotland, and hence to greater equality and a wider spread of diverse interests in how property is used and managed.

4. On the question of land and property prices, the Bill falls short of what is needed. It is good to restore sporting rates. However, land value taxation is also essential if the gains in land prices caused by public decisions (planning and zoning) and investments (infrastructure) are to be returned to the public and not captured by private interests who have invested nothing in them. Of course there are tricky issues at present with the devolution of taxation. In my view such taxes must be regarded as local authority taxes, and the revenue should accrue to local authorities. Land value taxation would help to reduce speculation, and at least provide some revenue from non-resident speculators and tax avoiders as well. A second issue concerns the rights to own or purchase land in Scotland. This must also be tightened up significantly in order to prevent the neglect of land, difficulties in communicating with owners, and speculative and tax avoiding ownership, all of which have negative impacts on sustainable development and help to inflate land prices. Put simply, the proposals to prevent ownership by anonymous trusts and corporate bodies of any description should be put into this Bill as a first step. Personally, and based on Norwegian experience and study, I would also propose that purchasers of land over about 15 acres should be required to reside on the land and be able to show qualifications to manage it. I also believe that, with the exception of government departments, bodies and local authorities, and community owners with democratic form, they should be natural persons or transparent partnerships or cooperatives of natural persons. Nobody should own land who cannot be identified easily and transparently in the 21st Century.
5. On the question of the distribution of land, the issues covered in para 4 above are the most important ones in the long run in achieving a wider distribution of land and property ownership, but the extension of community ownership and tenants right to buy are both to be welcomed. Both require a source of financing, since the limitations on resale just do not permit private financing of such land purchases, the rate of return on land being less than the interest rate except in the case of housing development (but see para 4 above). Housing also needs to be made cheaper for ordinary people. This requires a radical change in the way in which housing is developed. In particular, LVT should enable local authorities to buy land at low prices and lot it in an organised way to individual purchasers, as occurs for example in Saskatchewan, Canada. This will in turn make the building industry more competitive, and improve its quality, which is badly needed in Scotland. The speculative element in housing development must be removed if housing is to be cheaper.

I hope these few remarks are helpful to the Committee, and wish them luck and good judgment with their further work.