Written submission from Ossian Moncreiffe

In response to the removal of exemption from business rates for sporting values (also known as sporting rates).

The levels of sporting rates should not be set too high. When they were instituted, it is likely that they were a useful way of extracting a contribution to local services from the many sporting tenants who came to Scotland (often from England) to stalk and shoot. In those days VAT did not exist while VAT is now usually charged on stalking and shooting business. Income tax is also much higher than it was in the last century. “Business Rates” is probably a misnomer as some shooting activity is hobby based and culling to protect farmland and so not of commercial value.

Any money from Sporting rates could be earmarked for community buy-outs with a preference for inner city communities buying wild land for them to manage and create rural leisure activities possibly including fishing and shooting.

In response to Part 2 Chapter 1 Section 9

It may be wise to consider having someone with first-hand knowledge of farming as a Commissioner, given the importance of farming in Scotland’s rural economy.