Written submission from Dr Alastair MacDonald

National Land Policy

The Scottish Government should issue a statement on land governance, policy and land reform. This Statement would represent a high level statement of principles governing land rights and responsibilities and incorporating international norms as set out, for example in the 2012 United Nations Food and Agricultural Organisation’s Voluntary Guidelines on the Responsible Governance of Tenure. Adopted by 700 delegates from 133 countries, these Guidelines were endorsed by the 2013 G8 Summit; the UK Government has adopted them in relation to its overseas development programme. The Guidelines, however, apply to all countries. The Scottish Government has not yet adopted them in relation to land rights within its jurisdiction. A Land Rights and Responsibilities Statement would provide an opportunity for Scotland to endorse such international agreements and adopt them in Scottish law.

Control of land

It should be in competent in law for anyone wishing to own land in Scotland via a corporate entity (most typically a company) to do so via any such entity that was not registered in an EU member state. Anyone attempting to acquire land and seeking to register his/her title in the Land Register in the name of a Bahamas company or a company in Grand Cayman, the Keeper of the Registers of Scotland would be legally bound to reject it. The person concerned would be required to resubmit the application in the name of a company that was registered in an EU member state.

Shooting and deer forests

Take estates as a whole, assess the rental value of the land and levy rates at the same rate (47p) as all other non-domestic subjects.

Agricultural holdings

A fundamental review of land allocation and governance of Scotland’s agricultural land is needed. It should include consideration of the needs of local communities, individuals and businesses in securing equitable access to Scotland’s valuable agricultural land and the financial support system associated with it.