I have followed this story with feelings of sadness and frustration as I see blinkered decision making based on perceived injustices having a significant effect way beyond their narrow target. The area is the treatment of private schools. The areas that need to be looked at are

- Impact on state schools. This measure will lead to a reduction in private school take up with the result that more pupils will be added to the state sector with the increase in class size and cost to the tax payer. Has this been investigated and modelled?
- Provision of facilities – I take advantage of access to a swimming pool and sports hall at my local private school at a reduced rate. Sports facilities are over-subscribed in Edinburgh so this adds capacity and encourages those on lower incomes to enjoy sport. With the need to raise finance it is a fair bet this would be done at commercial rates impacting a wide range of sporting club who currently benefit.
- Provision of assisted places. Private schools do significant fund ranging to assist pupils from poor back grounds to give them access to a world class education. Loss of charitable status would impact this benefit to the community.
- To benefit from the charitable status private schools have to demonstrate the benefit for the wider community which is what it says, a benefit. Loss of this status and need to cut back (it won’t just be fee increases) would severely curtail this activity to everyone’s loss.
- Private schools are a successful sector in Scotland, providing jobs and generating inward investment. Any impact to this sector would directly impact Scotland as a whole, has the cost benefit of these measures really been understood.

Finally, please reconsider, the impact to people way beyond the targeted group will be significant and will leave Scotland a poorer less opportune place especially for local communities. The use of taxation can provide unfortunate side effects which should be understood and where the negatives outweigh the positives, as this case will, it is not progressed.