I would like to voice my concern regarding the Non-Domestic Rates (Scotland) Bill and in particular, Section 10, which removes eligibility to claim charitable relief from non-domestic rates from mainstream independent schools.

The bill clearly and with some considerable bias singles out independent schools from tens of thousands of other charities to pay non-domestic rates and it takes no account of any school’s charitable purpose. One might question the legitimacy and the often-used term ‘fairness’ as to how this may be the case and it seems to completely disregard the OSCR’s findings. The Bill appears to take strong direction from the Barclay Report and within neither document does it clearly state with any argument of strength or quantifiable proof why Independent Schools are specifically targeted.

Indeed in the original petition document that started this process and the Barclay report there are numerous points that could have conscious or unconscious bias (one such example might be what school those involved in the report attended). Reports of this nature to have total validity need to be done without reproach and prove complete impartiality. In this case there would need to be full disclosure which was not evident, for all those responsible for the report including political affiliations, any related interests and for this particular point their education background. The report does not do this and there are a number of extremely debatable points, for example one that is simply erroneous at best and arguably completely misleading/false: - “state schools pay rates”. This is plainly not the case as laid out very clearly by the SCIS summary document including some other valid points not remotely addressed and for the avoidance of doubt: -

“State school rates valuation is an entirely paper-based exercise. No new money is raised each year and the staffing or operation of schools is not affected by rate changes in any way.

State schools are full funded, including their nominal rates valuation, via central and council taxation, both of which are charged universally.

State schools receive full VAT exemption as educational bodies, while independent school, exemption is only partial – there has been no debate reflecting this lack of parity.

Every penny paid by independent schools in rates at 20% is new money raised as taxation each year, primarily from parental fee income. This forms part of the very substantial economic contribution of independent schools, with no tax-payer finance of any kind.

The discussion of parity does not reflect that parents who pay (in part or full) for their children’s education are adding to the sum of resources available to educate the country’s
children, unlike those who can afford to inflate the cost of houses around good state schools who are not only buying access but also depriving others.”

In conclusion there appears to be little or no willingness to understand the potential impact of this decision and the implications including a school’s bursary provision which does benefit a sizeable number of children and that it is likely to drive children from independent into state schooling due to the impact of increased fees associated with independent schooling having to meet the proposed rates charge. The state sector schooling is undeniably already over-stretched and under-funded which if this decision goes ahead will exacerbate the situation and in this Country we should be striving for the highest educational standards and to bring all standard of education up, not bring all down to the lowest common denominator for reasons and argument that is at best not proven and potentially highly flawed.