LOCAL GOVERNMENT AND COMMUNITIES COMMITTEE

CALL FOR VIEWS ON THE NON-DOMESTIC RATES (SCOTLAND) BILL

SUBMISSION FROM KITTY COWAN

In the event of liability for non-domestic rates, the likelihood is that school fees will require to be increased. Some families may not be able to afford an increase and this may result in children been removed from independent schools or families selecting local authority schools at the outset of their child's education when they might otherwise have selected an independent school.

For every child who as to leave an independent school in Scotland due to an increase in fees there will be clearly be added cost and strain on resources for local authorities, which has not been acknowledged.

Each one of those children removed from an independent school will be a direct cost to the taxpayer. Swelling of class sizes, straining facilities and added pressure on teacher numbers will all contribute to a weakened state sector and a decimated independent school sector.

The independent school sector in Scotland enabled £156 million in cost savings to the state school sector in 2015 in respect of children who would otherwise have attended state schools. I believe around 40% of children in Edinburgh attend independent schools – presumably there is not presently provision to cope with a significant increased demand in the event that a large number of these children are removed from the independent sector.

The loss of 1 in 30 pupils from the independent sector – either to the state sector or children boarding elsewhere – would cost the Scottish tax payer more than the increased rates forecast to be received as a result of the Bill. There is no reference to this at all in the Financial Memorandum, which one call of evidence seeks views on.

The proposed removal of mandatory non-domestic rates relief from independent schools (56 bodies singled out of c24,500 Scottish charities that receive automatic relief) makes no sense for the Scottish taxpayer.