LOCAL GOVERNMENT AND COMMUNITIES COMMITTEE

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

SUBMISSION FROM ANONYMOUS

I wish to raise the following objections to the removal of eligibility to claim charitable relief from non-domestic rates from mainstream independent schools:

1. There does not appear to have been any costing carried out to calculate the cost to the state sector of pupils from private schools transferring to the state sector or any provision made for the resultant extra pressure that will be placed on the state sector. The increase in fees will be substantial and many parents will not be able to continue to provide a private education for their children. We will require to move our children and the schools in our area are already running at over capacity. How is this extra pressure on the Scottish education system to be dealt with? Failure to consider these issues shows a poorly thought through and erroneous Bill.

2. Mainstream independent schools have very substantial learning support and mainstreaming commitments which are in some cases bigger than the entire special needs sector. So why should there be a separate tax treatment from special needs schools, this is to devalue this very important aspect of educational delivery by independent schools.

3. Why should there be an exemption for any independent school all the pupils of which are selected “on the basis of musical ability or potential” and follow a curriculum which includes “classes aimed at developing musical excellence”? Again this is to devalue the very important music instruction and provision which is flourishing in the independent sector, at a time when the state sector appears to be struggling to deliver high quality musical education.

4. Any alteration to rates relief would make Scottish independent schools less competitive than their equivalents elsewhere in the world with serious consequences for the employment of teachers, support staff and third party suppliers in Scotland. The independent sector currently employs 5.9% of the teaching workforce in Scotland making it the 6th largest employer of teachers.

5. It is entirely possible for charitable objects to be met even with when a charity has a salaried staff and where its funds are raised via fees. Independent schools in Scotland are currently meeting their charitable objects and so why should 0.3% of Scotland’s charities be treated differently? This is inequitable.

6. If this Bill is to help create equity and parity with state schools, then equity and parity must apply each way and so why is the Scottish government not now acting to ensure HMRC delivers parity in VAT treatment, extending VAT exemptions that are only partial for independent schools to full exemption as with state schools? This is inequitable.