LOCAL GOVERNMENT AND COMMUNITIES COMMITTEE

CALL FOR VIEWS ON THE NON-DOMESTIC RATES

(SCOTLAND) BILL SUBMISSION FROM ANONYMOUS

I consider the proposal to remove only the fee paying independent schools from those charities eligible for a rate reduction to be a knee-jerk reaction to what is a misconceived notion that such schools are elitist and privileged.

The sole economic basis proposed appears to be a flawed calculation simply based on a comparison on rates “paid” by independent and public schools. This ignores a number of other factors:

- A comparison between discounted rates (independent schools) and no-discount (public schools) is flawed. This is a desktop comparison only - public schools do not pay rates. The economic argument is therefore flawed.
- The only other aspect of the proposal to remove the discount appears to be prejudiced against what is seen as elitist and privileged schools – however misconceived, clearly not be a valid reason for singling out independent schools.
- My child attends independent school. This is a choice I would rather not have to make but I am well aware of the problems faced by public schools and the issues of under-funding and crowding. Discouraging the use of independent schools by the unfair burden of additional rates would place an additional burden on public schools with yet more pupils and additional costs to taxpayers;
- The perception that simply this proposal should proceed as the families of those attending independent schools can afford to pay the higher rates not only appears to be morally wrong, but is also flawed. I pay the fees at a considerable burden to our income and also pay my taxes. The costs to the schools will have to be passed on so I will be burdened with more costs. What about means tested families and the impact on them, the schools facilities used by others? All of which is currently a cost incurred by independent schools at no impact to the taxpayers. Have any of these factors been considered?
- I am still not clear from the proposals why independent schools have been singled out from other organisations?
- Independent schools directly inject new cash into the economy via taxes – why should this be discouraged when it benefits the wider economy?
- I am concerned to read that the proposed removal of the discount is to “increase fairness and ensure a level playing field” – this, on the face of it, appears to entirely selective on one aspect which as noted above appears
to be a flawed economic argument. Will this parity then apply to other “differences” between independent and public schools, such as VAT exemption?

- A further example of what appears to singling out independent schools is the approach to nurseries – it can not be reasonable that nursery/ early years facilities which are private and profit making can still retain rate discounts, however if they are part of an independent school the same does not apply.