LOCAL GOVERNMENT AND COMMUNITIES COMMITTEE

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

SUBMISSION FROM ANONYMOUS

We are the parents of three children aged 11, 9 and 7. We choose to send our children to an independent school in Scotland and the cost of doing so is already very high. Indeed the cost puts very significant strain on our family finances.

Any significant increase in school fees as a result of this bill will move our family finances beyond breaking point. We would inevitably have to withdraw our children from their school. Our choices would be (a) move them to a state run school in Scotland or (b) leave Scotland and move our children to an independent school in England.

We prioritise our children’s education and therefore I can assure you that, faced with the above choice, we would, without any hesitation, opt for (b).

We are additional rate taxpayers and we have significant flexibility in terms of where we choose to work. Scotland has many attractions and we do enjoy living in Edinburgh. However, already the tax regime in Scotland, being more punitive compared to England, provides an incentive for us to return to England. Were this bill to go through, the option to leave Scotland would become compelling.

We believe the Scottish Government should be doing all it can to attract more higher rate and additional rate taxpayers to Scotland, thereby increasing the tax revenues available to it for wider public spending. This bill does quite the opposite. Higher and additional rate taxpayers will have a further reason not to move to Scotland and we believe, like us, many existing higher and additional rate taxpayers will choose out of necessity to leave the country.

We urge you to reject this bill.