LOCAL GOVERNMENT AND COMMUNITIES COMMITTEE

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

SUBMISSION FROM JONATHAN ELLIOTT

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

Each one of these 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 school system, and a decimated Independent School sector. The independent school sector in Scotland created £156.0 million in cost savings in 2015 to the state education sector associated with children who would otherwise have attended state schools.

The loss of 1 in 30 pupils from the independent sector – either to the state sector or boarding pupils locating elsewhere – would cost the Scottish taxpayer more than the entire rates increase proposed by the Bill. There is no reference of this at all in the Financial Memorandum, which one Call for Evidence seeks views on.

The proposed removal of mandatory non-domestic rates relief from independent schools (56 bodies singled out of c.24,500 Scottish charities that receive automatic relief) makes no sense to the Scottish Taxpayer.