I have grave concerns regarding the proposed removal of charitable relief from non-domestic rates from independent schools. I set out my concerns below:

- By choosing to educate our children at an independent school, we have not needed to make use of a state school education. A removal of charitable relief will need to be funded by direct increases to independent school fees and this will have a significant impact on the affordability for many parents. Many children are likely to be moved into state-maintained schools as a result. The cost increase to the state of these children moving into the state system will be material and would cost the Scottish taxpayer more than the entire rates increase proposed by the Bill.

- As far as I am aware, state schools receive full VAT exemption as educational bodies, while independent school, exemption is only partial. This lack of parity does not seem to have been assessed as part of the Bill.

- Any reduction in pupil numbers in independent schools would result in a direct reduction on taxation of parental fee income.

- No other charities have been subjected either to the collective public benefit test or the measures proposed by the Barclay Review. Not only are 56 schools being singled out from over 24,000 Scottish registered bodies (including other fee-charging, restricted admission education charities) as well as 180,000 charities in England and Wales.

- No reference is made to the knock-on effect that a fivefold rates rise will have on community partners and others that uses school premises, facilities and resources such as music teaching, careers events, sports coaching or facilities, other leisure, social or community activities. If independent schools are charged non-domestic rates at the same level as commercial bodies, it will be hard for them to avoid charging out facilities at similar commercial rates.