

Finance Committee

The Scottish Rate of Income Tax

Submission from Alexander Reid

Response

In response to your request for proposal for Scottish Rate Of Income tax please take into consideration my comment.

Bearing in mind the lower paid and low income pensioners should not be taxed at all yet at the same time very hard working high earning individuals are not punished by taxation.

£0 to £ 20000	No Tax
£20,000 to £50,000	20%
£50,000 to £80,000	30%
£80,000 to £100000	40%
£100,000 to No upper limit	50%

Non-resident exclusions to apply as at present.

Determination of "living in Scotland" and source of "taxable" income to be clarified.