

Finance Committee
The Scottish Rate of Income Tax
Submission from Reynold Galbraith

Response

Sir

As regards the Scottish Rate of Income Tax, I would respectfully submit that it should be such that it is either the same as for the rest of the UK or slightly lower perhaps 9%. It is clear that Scotland must attract business and professional people to come and live in Scotland. Conversely, it should discourage Scots from leaving. I write as a parent, who has two of his sons living and working in the London Area, who are unlikely ever to return to live in Scotland on a permanent basis.

The percentage reduction, although small, would have a strong psychological appeal probably out of all proportion.

It could be funded by savings in admin, a slight increase to the free travel, say 10p per journey; in addition if additional population could be encouraged to come to Scotland, the addition to the tax base might more than cover the reduction.

I do not consider that the SRIT in particular the rate for savings has been publicised sufficiently.

I hope the foregoing remarks are of assistance.

I am, Sir, your obedient servant!
H Reynold Galbraith