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# Tax Policy and the Budget – a Framework for Tax

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Analysis of Consultation Responses

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# 1 – Executive Summary

On 31 August 2021, the Scottish Government launched '[Tax Policy and the Budget – a Framework for Tax](#)', a consultation that sought views on our overarching approach to tax policy, through Scotland's first Framework for Tax, and how the Scottish Government should use its devolved and local tax powers.

While the short-term view of tax policy is pivotal, the Scottish Government also understands the importance of looking further ahead in relation to tax policy making. This is why, in addition to the role of tax policy at the Scottish Budget 2022-23, we also invited views on tax priorities for the duration of the current Parliament (2021-26) and our first Framework for Tax.

The consultation closed on 26 October 2021 and received 47 responses. Of those, 22 were from individuals and 25 were from organisations. A list of respondents and links to their responses is available in Annex A. We would like to express our sincere thanks to those that submitted a response to the consultation.

The responses to the consultation have informed policy development in relation to the [Scottish Budget 2022-23](#), and the development of a finalised [Framework for Tax](#). In addition to the consultation responses included in Annex A, Scottish data on public attitudes to, and knowledge of, tax is available in Annex B.

## Summary of responses

The consultation contained three questions which can be broadly separated into two categories:

- Tax strategy – views on the draft Framework for Tax.
- Tax policy – views on policy priorities for the Scottish Budget 2022-23 and Parliamentary Session (2021-26).

## Tax Strategy: Framework for Tax

The draft Framework for Tax received positive feedback from a wide range of respondents, and was particularly welcomed for its accessibility, commitment to engagement and its contribution to improving the transparency of Scottish tax policy. Responses outlined a strong appetite to make the most of existing powers, and to ensure a solid foundation is in place for good practice in tax policy making.

Links between different levels of government remain important, with respondents highlighting the need to ensure that the responsibilities of local authorities and the Scottish and UK Governments, as well as fiscal cycles, are clearly articulated.

## **Tax Policy: Priorities for the Scottish Budget 2022-23 and Parliamentary Session (2021-26)**

Respondents expressed a mix of views on how the Scottish Government should use its tax powers moving forward. Some respondents called for stability while we recover from the impact of the Covid-19 pandemic, and an alignment with UK tax rates. Whereas other respondents called for a more progressive approach to tax, in particular in relation to Income Tax and Council Tax rates.

The climate emergency was another common theme in the consultation responses. Many respondents included suggestions on how tax policy could be used as a tool to encourage sustainable behaviours. For example, encouraging people to buy electric vehicles by making them cheaper, or by increasing the cost of petrol or diesel vehicles.

Multiple organisational responses also called for a phased approach to increasing Non-Domestic Rates back to their pre-pandemic level, particularly for sectors that have been most affected by the pandemic.

Additionally, the importance of strong intergovernmental relations between local, Scottish and UK Governments was highlighted in many responses. Some respondents also highlighted the risks associated with any significant divergence in the tax policies across the four nations of the United Kingdom, for example, creating additional competition and increased administrative pressures on businesses that would need to accommodate different rates.

Furthermore, a significant proportion of respondents emphasised the importance of having simple, transparent and easy to use tax systems to avoid confusion or accidental non-compliance.

### **Tax Policies – Public Attitudes and Awareness**

Over the past 12 months, the Scottish Government worked with YouGov to collect information about public attitudes towards, and knowledge and awareness of tax policies.

The data collected in this research indicates that a majority of people in Scotland agree that the government should redistribute income from the better off to the less well off, with four in ten people also saying that they would be prepared to pay more taxes themselves to fund public services.

Furthermore, the evidence suggests that public understanding of tax policies has decreased over the past 12 months and that most people access information about tax from (UK or Scottish) government websites. Additional information about this research can be found in Annex B of this report.

## About the analysis

As with all consultations it is important to bear in mind that the views of those who have responded are not representative of the views of the wider population. Individuals (and organisations) who have a keen interest in a topic – and the capacity to respond – are more likely to participate in a consultation than those who do not. This self-selection means that the views of consultation participants cannot be generalised to the wider population.

For this reason, the approach to consultation analysis is primarily qualitative in nature. Its main purpose is not to identify how many people held particular views, but rather to understand the full range of views expressed.

## Next steps

In developing the Framework we have demonstrated our commitment to open government and transparency. It embodies our approach and ambition for excellence in tax policy and delivery. We are incorporating feedback from all responses that have been received to this consultation, and continue to seek input from as wide a range of stakeholders as possible. This ensures that our work is genuinely co-produced.

Moving forward, we will continue to collaborate with stakeholders through public messaging, events and consultation when developing policy to increase understanding of, and participation in our approach to tax policy.

Responses to the consultation have informed policy development in relation to the Scottish Budget 2022-23, and will continue to inform our approach for this Parliamentary session (2021-2026). Additional analysis of the information received in response to this consultation can be found below.

## 2 – Framework for Tax

### What are your views on the draft Framework for Tax?

Overall, respondents welcomed the publication of the draft Framework for Tax, with many commenting on how useful the document will be to communicate Scotland's tax policy development.

**Audit Scotland** stated: *“The Framework represents a significant development of the draft policy framework for devolved taxes published in 2019. We recognise that many of the observations made in Audit Scotland’s response to the consultation on that document have been addressed in the proposed Framework, and that it provides a more rounded basis for the government’s overall approach to tax policy making.”*

**The Chartered Institute of Taxation** highlighted the Framework’s “accessibility” as well as its ability to “communicate the functions, principles and policy objectives that underpin how tax changes in Scotland are assessed and delivered”. Organisations such as **The David Hume Institute** also highlighted the Framework’s “clear, accessible language” and noted that this is “critical to create more understanding of the important role tax plays in society” in Scotland.

### 2.1 Scotland’s Approach to Taxation

Respondents broadly agreed with the principles included in Scotland’s Approach to Taxation.

**John Whiting** welcomed the use of Adam Smith’s principles in the Framework, *“Adam Smith’s principles are rightly still the core of Scotland’s approach to taxation”* and highlighted the importance of the certainty principle *“so that businesses can plan and invest knowing how tax will impact them.”*

However, some stakeholders indicated that the anti-avoidance principle strikes a more negative tone than the other principles.

The **Institute of Chartered Accountants of Scotland** raised the risk of placing emphasis on tax avoidance in the framework *“which could send a counterproductive message – that taxes are avoided by many taxpayers, with the implication that more compliant taxpayers could consider doing likewise.”*

Furthermore, the **Chartered Institute of Taxation** wrote (about the anti-avoidance principle) *“it seems narrower and more negative than the other principles. A more positive and proactive framing of this would arguably align better with the other five principles. We think it might be better to replace this with a principle of effectiveness.”*

### 2.2 Strategic Objectives and Decision Making

Stakeholders found the inclusion of the Scottish Government’s strategic objectives in the Framework for Tax useful, with **The Law Society of Scotland** stating *“We consider that it is helpful that the Framework sets out the Scottish Government’s strategic objectives in relation to tax and sets this against the wider Scottish Government operating environment.”*

Additionally, **The David Hume Institute** commented: *“Having a coherent narrative that joins up tax policy with the National Performance Framework and Climate Change Plan helps businesses and investors plan for the medium term direction of travel.”*

Some stakeholders questioned why more specific Scottish Government strategic objectives were not embedded in the Framework for Tax. This can be seen, for example, in the **Child Poverty Action Group's** response: *“Given the priority that the Scottish Government has given to tackling child poverty a key strategic objective should be to contribute to meeting the Scottish child poverty targets through providing resources to prevent and reduce poverty and through redistribution.”*

This was also noted by an individual respondent: *“It is good to see the Climate Change Plan included...given the urgency of the need to tackle the climate crisis. But it is surprising to see so few references to it in the course of the Framework document.”*

Furthermore, **Audit Scotland** highlighted that *“the Framework rightly recognises that there will be inherent tensions between how tax measures impact on the range of National Performance Framework outcomes”*, stating that *“tax policy cycles should clearly describe and consider these trade-offs, including how these will be prioritised, balanced and managed over time. Critically, government should be clear on how it has applied its priorities in practice in relation to specific decisions alongside its overall approach.”*

The **Scottish Human Rights Commission** commented *“It is disappointing not to see the government's human rights obligations explicitly reflected within the framework and its strategic objectives. The obligation to use maximum available resources sits at the heart of the Scottish principles and should, therefore, be explicitly referenced.”*

The **Scottish Women's Budget Group** also stated: *“The framework sets out some decisions that have been made around income tax. It would be good to see a link to the documents and assessments that supported that decision making as a practical example of how impact assessments are used in tax policy decision making.”*

### 2.3 The Policy Cycle

Stakeholders welcomed the inclusion of a policy making cycle, and clarification about how it aligns with Scottish and UK Government budget milestones, in the Framework for Tax.

**Audit Scotland** mentioned their recent Planning for Outcomes report, and highlighted *“the importance of showing how financial decisions map to the long-term outcomes for people in Scotland that the Scottish Government envisages. The Framework provides a good basis for doing this and it will be important that this is implemented in the manner envisaged.”*

Furthermore, an individual respondent commented that *“Section 4 on the tax policy cycle is good”*, and suggested that the cycle should begin with *“setting the objective of the tax change... not least to drive the evaluation stage (which is very good to see included).”*

However, it was noted by **The Law Society of Scotland** that the introductory section of the Framework could be improved through the inclusion of a *“brief summary of the key bodies involved in tax policy and administration... in the paper”* to ensure that taxpayers are aware of each organisation's role and remit in the tax system.

## 2.4 Programme of Work and Engagement

There was wide agreement across stakeholders that engagement is a key process in the policy making cycle, both to encourage active participation from the public during consultation and increase overall understanding of the tax system.

In order to make the tax system transparent to a wider audience, **The Royal Society of Edinburgh** commented that *“accessible guides should be created to explain how taxes are raised, and why they are implemented. This would aid public understanding of how a simplified tax system would not necessarily be fairer or more efficient.”*

The **Scottish Women’s Budget Group** also highlighted the importance of inclusive engagement when developing tax policy: *“Opportunities to move to inclusive and participatory processes for long-term tax decisions should be considered. Members of SWBG have highlighted the difficulty in finding out information on tax and the complex nature of documents proving to be a turn off. Clear transparent information about tax and the decisions that are made on tax policy are needed to improve the public understanding and approval for progressive tax measures.”*

The **Scottish Community Development Centre** suggested that there is an opportunity to learn from the Citizens Assembly for Scotland when engaging with stakeholders: *“The principle on engagement needs to go further than understanding, openness and transparency, and consultation. It also has to be about informed dialogue and deliberation. This is based on the learning from the Citizens Assembly for Scotland which used informed dialogue and deliberation as a key method in engaging citizens about tax policy.”*

Additionally, **Audit Scotland** welcomed the focus on increased evidence gathering: *“Effective evidence gathering is central to informing and scrutinising budget decisions. It is necessary to understand the nature and balance of underlying issues that the policy is aiming to address, such as socio-economic equality, wellbeing and the economy, and to analyse the impact a tax policy subsequently has.”*



## 3 – Scottish Tax priorities - Scottish Budget 2022-23 and Parliamentary Session (2021-26)

How should the Scottish Government use its devolved and local tax powers as part of Scottish Budget 2022-23?

What should the Scottish Government's priorities for devolved and local tax be over the course of this Parliament (2021-2026)?

There was significant overlap in the themes that emerged in the responses to the above two questions. In order to make this report's structure as clear as possible, and to minimise duplication, the responses to both questions have been analysed together and summarised below.

Overall, respondents shared a broad range of views on how the Scottish Government should use its devolved and local tax powers. For example, the majority of individual respondents called for more progressive tax policy, whereas some organisational responses commented that policy decisions had the potential to limit the revenue that the Scottish Government can use to meet its strategic priorities.

Additionally, numerous respondents highlighted the importance of using tax powers to reach Scotland's net zero targets, with one respondent stating that *"tax policies should work towards Scotland's environmental objectives"*. Many respondents called for tax policies to be used to incentivise sustainable behaviours, for example, the installation of heat pumps in homes and the use of public transport.

Some respondents also highlighted the importance of working closely with the UK Government when developing tax policy. **The Royal Society of Edinburgh** stated that *"improved intergovernmental relations, with genuine opportunities for devolved administration influence, will be crucial to increasing the likelihood that the UK Government's macro-economic levers are used to best address issues facing Scotland's economy."*

### 3.1 Devolved & Assigned Taxes

#### Income Tax

The number of organisational respondents cautioned against freezing Income Tax rates, noting that this will limit revenue that the Scottish Government can use to fund its policy agenda, for example establishing a new National Care Service. **Reform Scotland** commented that: *"the Framework highlights the Scottish Government's stated aim of not increasing income tax for the duration of this parliament. This leaves unanswered questions as to where additional revenue for new spending policies will be found."*

In contrast to the above points, multiple respondents called for Scottish Income Tax rates to be realigned to the rates set by the UK Government.

Multiple individual respondents also called for some Income Tax rates to be reduced, while calling for more progressive Income Tax reform. One respondent suggested reducing *"all tax rates below £150k and compensate by introducing a £350k+ band at 60%, similar to France"*. Another individual commented that *"given the need for extra resources, there is a*

*strong case for maintaining higher rates and adding more bands. Lower bands might also be confined to those paying no more than the standard rate of tax as in some other countries.”*

### **Land and Buildings Transaction Tax**

A range of views were expressed in relation to Land and Buildings Transaction Tax (LBTT) policy. Multiple respondents called for higher levels of taxation on the purchase of high value properties or multiple properties. For example, the **Community Woodlands Association** stated that *“raising the Additional Dwelling Supplement to 20% would, in conjunction with Council Tax surcharges, etc, help reduce demand for second homes and help tackle Scotland’s housing crisis.”*

Similar to the responses on Scottish Income Tax, a number of respondents also called on for LBTT rates to be aligned to the rates set by the UK Government’s Stamp Duty Land Tax.

A small number of respondents also welcomed a forthcoming review into the LBTT Additional Dwelling Supplement, with the **Law Society of Scotland** commenting that *“a number of aspects of the existing ADS legislation are unclear and there are a number of issues which have arisen with the application and implementation of ADS which would benefit from resolution or clarification. Many of these would appear to be unintended consequences.”*

### **Air Departure Tax**

Multiple respondents called for the Scottish Government to publish a timeline on the introduction of Air Departure Tax. An individual respondent commented *“Please prioritise development of the Air Departure Tax. The current aim of “taking steps to progress the introduction of a devolved tax” is very non-committal; a specific timeline for introduction and supporting justification should be given”*. Another individual respondent stated *“Bringing in the two new devolved taxes - Aggregates Levy and Air Departure Tax - will have to be priorities.”*

Other respondents noted that Air Departure Tax could be a redistributive policy lever, with the **Royal Society of Edinburgh** stating *“The possibility of selective increasing, as well as decreasing of Air Departure Tax (ADT) should be considered – drawing from the value of a higher carbon price as means of redistributing income, tackling inequality, and providing economic stimulus as well as incentivising lower carbon alternatives to air transport. Selectively reducing ADT for remote rural areas would provide a means of countering rural inequalities, such as the historic lack of transport provision to the Western Isles, in line with the Scottish Government’s National Islands Plan.”*

Furthermore, the **Child Poverty Action Group** called on the Scottish Government to *“carefully consider the impact of the introduction of Air Departure Tax to ensure that it does not disproportionately benefit high-income households.”*

Additionally, an individual respondent noted that Air Departure Tax could pose a risk to Scotland’s airports, suggesting that *“Air Departure Tax should be levied to household travelling by air not departure from a Scottish airport. The challenge is that if there is a disparity in other devolved regional airport charges then Scottish airports will lose business.”*

Many respondents highlighted the opportunity to align the use of Air Departure Tax with the Scottish Government's net zero ambitions. The **Scottish Women's Budget Group** noted that *"as we consider the urgent action needed to tackle our climate and nature crises, governments will need to closely consider how progressive carbon taxes can be designed to limit pollution and fund a feminist green recovery. In Scotland use of powers for an Air Departure Tax could be a first step in this process."*

### **VAT Assignment and Reserved Taxes**

Multiple respondents discussed VAT assignment and full VAT devolution with differing concerns. Regarding the former: some responses commented that VAT assignment does not go far enough to allow the Scottish Government to amend VAT policy for Scottish purposes. Regarding the latter: other responses expressed that a dual VAT regime in the UK would create complications for business as well as enforcement bodies, and distort the UK market for goods and services.

For example, the **Scottish Retail Consortium** stated *"Differing VAT regimes in different parts of the UK would presumably have administrative and cost implications for tills in shops, cafes, restaurants, pubs, cinemas and other consumer-facing establishments to accommodate differing VAT rates."*

While this consultation asked for views on devolved and local tax powers, multiple respondents called for the Scottish Government to reform tax policies that are reserved to the UK Government. As noted in our [Budget 2021-22 consultation analysis report](#), this highlights the complexity of the tax system and the ongoing need to improve understanding of tax devolution.

Some respondents referenced the need for further devolution of tax powers which would support efforts to meet climate change targets, and to do so in line with just transition principles.

Furthermore, some respondents raised the issue of wealth taxes, calling for relevant powers to be devolved to the Scottish Government or more generally calling for additional wealth taxes. One individual respondent stated that *"it is absurd that Scotland has no power to tax incomes from wealth derived from dividends and interest and that should become a point of argument with the UK government"* and called for the Scottish Government to *"develop a radical restructuring of the tax base, not merely in relation to the current scope of devolved powers (although all governments have been very timid in testing the range of devolved powers) but as a basis for creating a tax base which is redistributive in relation both to wealth and real income."*

**The Scottish Human Rights Commission** also stated: *"Reforming wealth taxes must therefore be given serious consideration as a means to raising revenue in a way that can help to reduce wealth inequality. Examples worth exploring in the Scottish context include a net wealth tax modelled on that levied in Switzerland and taxing the imputed rents of owner occupiers."*

## 3.2 Local Taxes

### Council Tax

All of the individual respondents called for Council Tax reform. The majority of these respondents suggested a more progressive system, for example, by adding extra bands at the upper level to increase charges for the most valuable homes and increasing costs for unoccupied or second homes.

Multiple respondents suggested removing the cap on Council Tax charges so that rates can be increased. Other respondents called on the Scottish Government to simplify the process used to collect Council Tax, and commented that Local Authorities should stop writing off arrears to reduce tax avoidance.

Numerous organisational responses also commented that the Scottish Government should prioritise Council Tax reform. Some organisations also called for higher Council Tax charges on second or additional homes, and stated that councils should be empowered to develop taxation policies that are appropriate for their local area.

Other respondents welcomed the proposed Citizens' Assembly on local government funding, a commitment that was included in the Scottish Government's 2021 [Programme for Government](#).

Additionally, further respondents stated that Human Rights should be embedded into any reform of Council Tax and requested further clarity on how the Council Tax exemption for under 22s will be implemented.

### Non Domestic Rates

Individual respondents shared a mix of views in relation to how the Scottish Government should tax businesses through Non-Domestic Rates. Some respondents called for reform and a phased transition back to paying pre-pandemic rates, whereas others stated that rates should be increased above pre-pandemic levels.

The majority of organisational respondents, however, commented that the Scottish Government should support businesses as they recover from the impact of Covid-19, as seen in the below responses.

**Colliers** stated that *“a major focus for the coming year will be on recovery from the impact of COVID 19 and helping businesses and the Scottish economy to return to the pre-pandemic levels. For the worst affected areas and sectors a phased return to paying rates would be beneficial, alternatively in certain sectors and circumstances an extension of rates relief would help businesses to survive and begin to try to repay some of the accrued debt as a result of restrictions and the pandemic.”*

**The Scottish Chambers of Commerce** recommended that *“a moratorium should be placed on all policy measures that increase business costs for the remainder of this Parliament.”*

Multiple respondents also called for the Scottish Government to confirm that the 2023 Non-Domestic Rates Revaluation is going to take place as planned, and one respondent specifically suggested using Non-Domestic Rates relief as a behaviour change tool to incentivise sustainable business practices, such as organic farming.

Some respondents stated that Non-Domestic Rates in Scotland should be aligned with those in the rest of the UK, with one organisation noting that *“The Scottish Government may need to adapt to any changes arising from the UK review of NDR in England.”*

Additionally, other respondents called for more fundamental policy reform. For example, the **Royal Society of Edinburgh** stated *“(we) believe that the Scottish Government should give early and careful consideration to exercising devolved competence to reform Council Tax, Non-Domestic Rates and Land and Buildings Transaction Tax. We believe that the current system is sub-optimal as a mechanism for financing local government and in the context of the Scottish Government’s broader tax policy objectives. These taxes are economically and fiscally essential to ensure more equitable local access to public funds and services.”*

## 4 – Annex A – Consultation Responses

See below a list of organisational responses.

- Association of Chartered Certified Accountants
- Association of Convenience Stores
- Audit Scotland
- Chartered Management Institute
- Child Poverty Action Group
- CIOT (LITRG)
- Colliers
- Community Woodlands Association
- COSLA
- David Hume Institute
- Deloitte
- ICAS
- John Muir Trust
- Law Society of Scotland
- Reform Scotland
- Revenue Scotland
- Royal Institution of Chartered Surveyors
- Royal Society of Edinburgh
- Scottish Chambers of Commerce
- Scottish Community Development Centre
- Scottish Grocers' Federation
- Scottish Human Rights Commission
- Scottish Property Federation
- Scottish Retail Consortium
- Scottish Women's Budget Group

To view the responses to the consultation in full, please [click here](#).

## 5 – Annex B – Public Attitudes Data

The Scottish Government has two longstanding tax questions in the [Scottish Social Attitudes Survey](#) covering 1) attitudes towards the level of tax and spending, and 2) attitudes towards the redistribution of income. However, the latest data from the survey is from 2019 and the Scottish Government sought to bridge this data gap and gather up-to-date evidence on tax knowledge and attitudes in Scotland.

In October 2020 and October 2021 the Scottish Government included questions in a YouGov omnibus survey to gather data on public attitudes to, and knowledge of, tax. The questions focused on the following areas:

- Attitudes to levels of tax and spending.
- Views on personal tax levels (*2021 only*).
- Knowledge of the Scottish and UK tax systems.

### Key Findings

- A majority of people in Scotland (58% in 2020 and 59% in 2021) continue to agree that the government should redistribute income from the better off to the less well.
- In 2021 46% of people in Scotland said they would prefer that tax and spending be increased.
- In 2021 48% of people in Scotland said they would prefer that tax and spending be kept the same.
- Between 2019<sup>1</sup> and 2021 a growing proportion of people felt that tax and spending should be kept the same (37% in 2019 vs. 48% in 2021) rather than increased (55% in 2019 vs. 46% in 2021).
- 40% of people said that they would be prepared to pay more taxes themselves to fund public services, with 21% of people saying that they would accept some cuts to public services rather than paying more taxes themselves.
- Of those that responded saying they would be prepared to pay more in taxes, the most popular options for these were to be paid through income taxes (63%), a green/ environmental tax (33%), consumption taxes like VAT (30%), and local taxes (27%).
- A small majority of people (52%) believe that the amount of tax that they and their family pay is about right, 28% believe that it is too high, and only 3% feel that it is too low.
- Public understanding of the tax system, through self-reporting, has decreased over the past year. Respondents indicated a better understanding of the UK tax system (52% said they understood it fairly or very well) in comparison to their understanding of devolved taxes (39% said they understood it fairly or very well). These are decreases from 59% and 44% respectively in the 2020 omnibus survey.
- In relation to how people find out their information about tax, the most common responses were the UK Government website (22%), the Scottish Government website (11%), and mainstream media (10%). However, 26% of people answered that they do not find any information on tax.

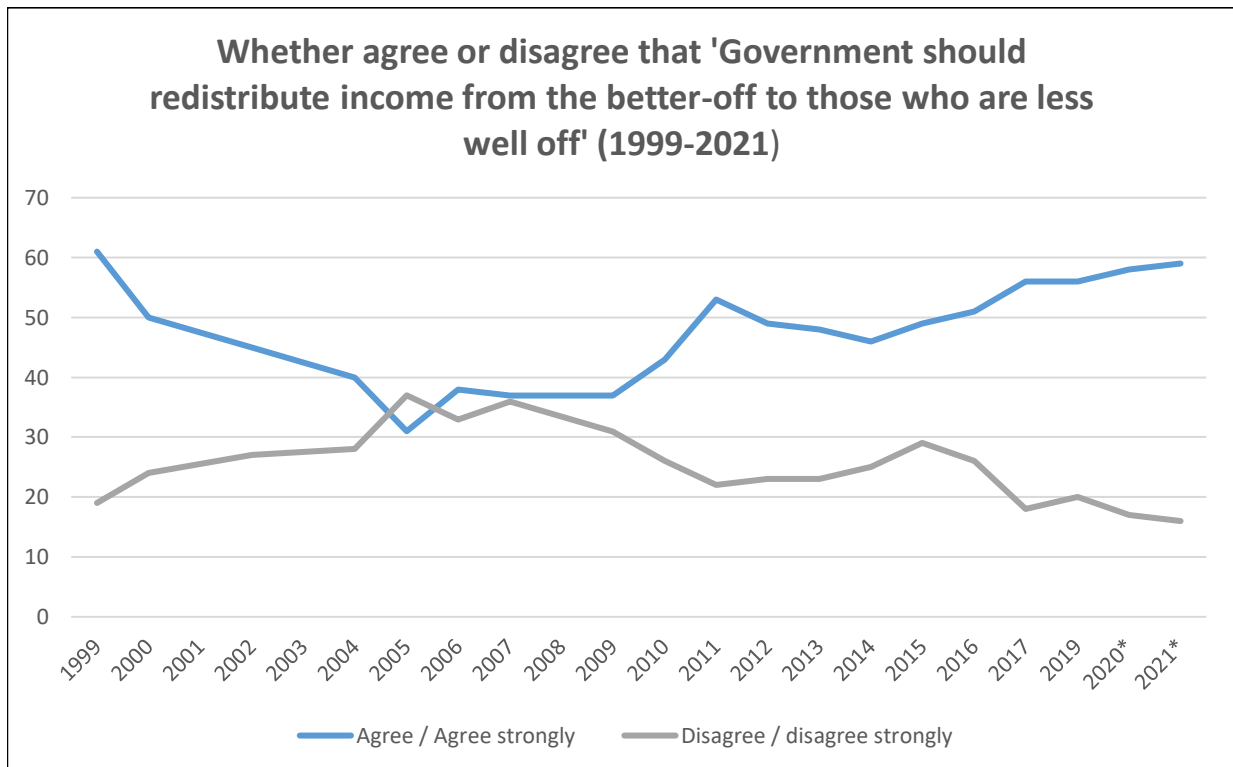
<sup>1</sup> 2019 data is from the 2019 Scottish Social Attitudes Survey and the 2021 data is from YouGov.

## Data

1. To what extent do you agree or disagree with the following statement: ‘Government should redistribute income from the better-off to those who are less well off.’

	Scottish Social Attitude Survey 2019 Findings	YouGov 2020 Findings	YouGov 2021 Findings
Agree strongly	26%	26%	26%
Agree	30%	32%	33%
<b>Total Agree</b>	<b>56%</b>	<b>58%</b>	<b>59%</b>
Neither	24%	26%	27%
Disagree	13%	12%	11%
Disagree strongly	7%	5%	5%
<b>Total Disagree</b>	<b>20%</b>	<b>17%</b>	<b>16%</b>

Figure 1



\* 2020 and 2021 - YouGov omnibus survey data (all other data from the Scottish Social Attitudes Survey)

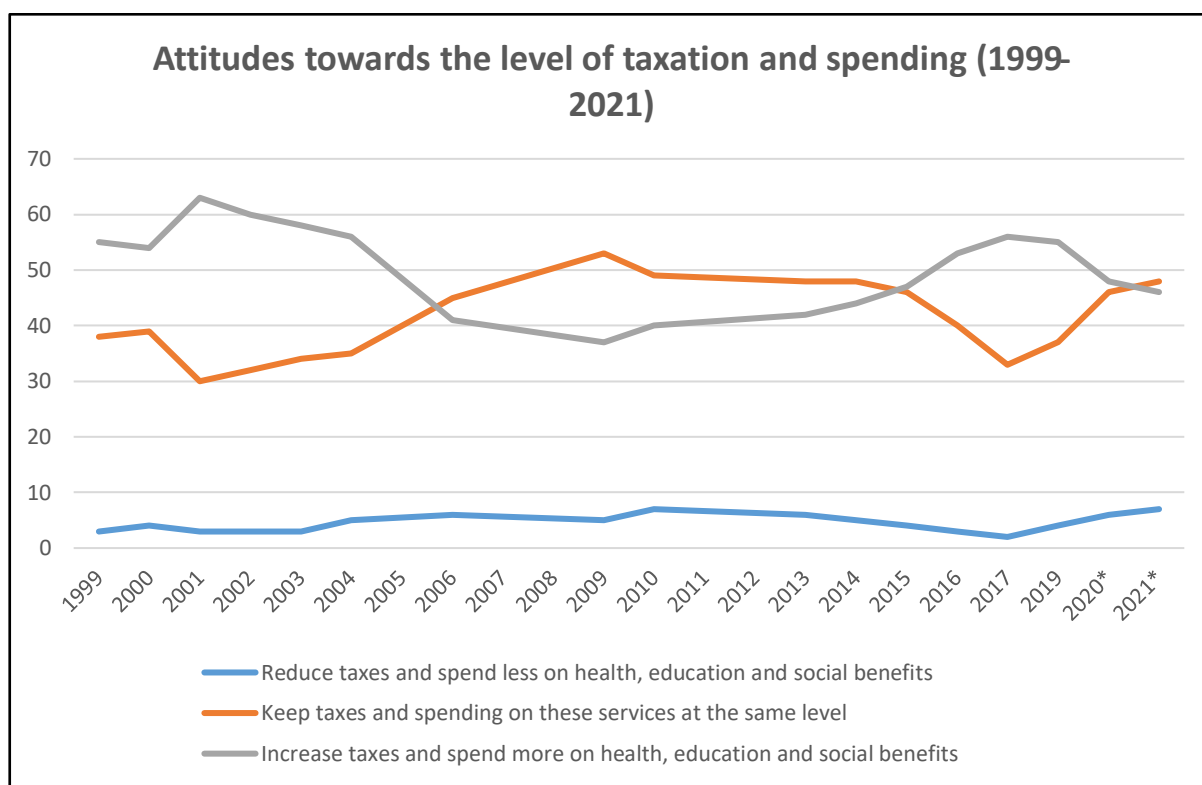


Figure 1 shows how views on the issue have changed over time. Agreement with the statement was at its highest level when the question was first asked in 1999 then steadily declined until 2005, when for the first time the proportion disagreeing (37%) that the government should redistribute income to the less well-off was higher than the proportion agreeing (31%). Views remained stable up to around 2009 but thereafter diverged with an increasing proportion agreeing that government should redistribute income to the less well off, with an increase of 22 percentage points between 2009 and 2021, from 37% to 59%. This has been matched by a roughly equal decline in the numbers disagreeing with the statement.

**2. Suppose the government had to choose between the three options on this card. Which do you think it should choose?**

	Scottish Social Attitude Survey 2019 Findings	YouGov 2020 Findings	YouGov 2021 Findings
Reduce taxes and spend less on health, education and social benefits	4%	6%	7%
Keep taxes and spending on these services at the same level as now	37%	46%	48%
Increase taxes and spend more on health, education and social benefits	55%	48%	46%

Figure 2



\* 2020 and 2021 - YouGov omnibus survey data (all other data from the Scottish Social Attitudes Survey)

Figure 2 shows how attitudes to taxation and spending have changed over the past 22 years. Reducing the level of taxation and spending has consistently been the least popular response option with the proportion selecting this option never higher than 1 in 10. However, the proportion believing that the level of taxation and spending should either be increased or kept the same has fluctuated over time.

**3. As you may know, the current Covid-19 pandemic has required high levels of government spending. Following the crisis, and when emergency spending comes to an end, which of these statements do you agree with the most in relation to future levels of tax and public spending, compared with their levels before the pandemic began?**

	<b>YouGov 2021 Findings</b>
I am prepared to pay more taxes myself in order to fund public services	40%
I am prepared for some cuts to public services rather than pay more taxes myself	21%
Neither	25%
Don't know	15%

**4. In which of the following areas would you be prepared to pay more tax in? Please tick all that apply.**

(Only shown to those who said they would be prepared to pay more taxes to fund public services; N=465)

	<b>YouGov 2021 Findings</b>
Income taxes	63%
Green/environmental taxes	33%
Consumption taxes (e.g. VAT)	30%
Local taxes (e.g. Council Tax)	27%
Other taxes*	3%
Don't know	8%

\* Popular responses to other taxes included; wealth taxes, land and/or landlord/property taxes, business taxes, and health taxes.

**5. On balance, would you say that the amount of tax that you and your family have to pay is too high, too low or about right?**

	YouGov 2021 Findings
Too high	28%
About right	52%
Too low	3%
Don't know	17%

**6. How well, if at all, do you feel you understand the UK tax system and the UK taxes you pay?**

**&**

**7. And how well, if at all, do you feel you understand tax devolution in Scotland and the devolved taxes you pay?**

	Scotland		UK	
	2020	2021	2020	2021
Understand them very well	7%	7%	9%	10%
Understand them fairly well	37%	32%	50%	42%
<b>Total Understand</b>	<b>44%</b>	<b>39%</b>	<b>59%</b>	<b>52%</b>
Do not understand them that well	33%	35%	26%	31%
Do not understand them at all	17%	18%	10%	10%
<b>Total Do Not Understand</b>	<b>50%</b>	<b>53%</b>	<b>36%</b>	<b>41%</b>
Don't know	6%	8%	5%	7%

## 8. Which one, if any, of the following is how you find most of your information on tax?

	Omnibus Survey 2021 Findings
UK Government website	22%
Scottish Government websites	11%
Mainstream media (newspapers, TV and radio)	10%
Friends and family	7%
Independent websites	6%
My employer	5%
Independent tax professional organisations	3%
Social media	2%
Other	2%
Don't know	6%
Not applicable - I don't find information on tax	26%

### Survey Methodology and Caveats

Whilst caution has to be taken when comparing results from different surveys, most methodologies tend to take a representative sample of the Scottish population to ensure a consistent and robust sample of respondents is maintained. Questions 1 and 2 follow the same wording in both the 2019 Scottish Social Attitudes Survey and the 2020 YouGov omnibus survey, with questions 6 and 7 following the same wording from the 2020 YouGov omnibus survey. This means that comparing the results from 2021's omnibus survey should be relatively robust.

The YouGov fieldwork was undertaken between:

- 9 - 13 October 2020, with the survey carried out online. The total sample size was 1,042. The figures have been weighted and are representative of all adults in Scotland (aged 18+).
- 4 - 8 October 2021, with the survey carried out online. The total sample size was 1,051. The figures have been weighted and are representative of all adults in Scotland (aged 18+).



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