



### Introduction

Towards the end of Weekend 4, each of the 14 tables were asked to identify a key finding and three supporting reasons relating to the overall remit of the Assembly.

This note outlines:

- The 14 findings and their supporting reasons (which were produced on 'canvases' and then presented to the entire Assembly)
- Assembly Members' individual level of support for each findings (carried out using electronic voting pads)

It should be noted that these findings are not decisions of the Assembly, but represent what members think is important when considering the evidence and discussion over the course of the weekend.

**Table 1**

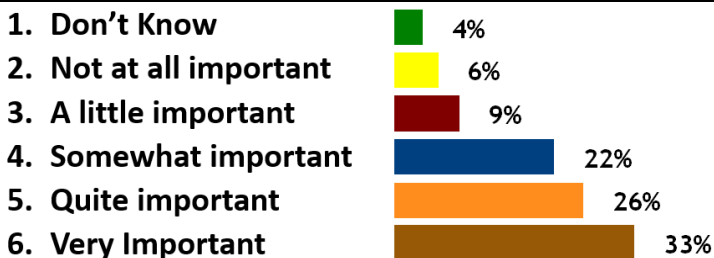
### The finding that we agree is important in considering Scotland's finances and tax choices is....

The council tax system needs to be reviewed with the purpose of making it fairer. Fairness is the key issue

### Reasons why:

1. Not been looked at since 1991
2. If more is brought in from people who can afford it, more can be spent on local services like housing, parks, schools and local communities
3. Could release tax burden for lower income households whose property has decreased in value

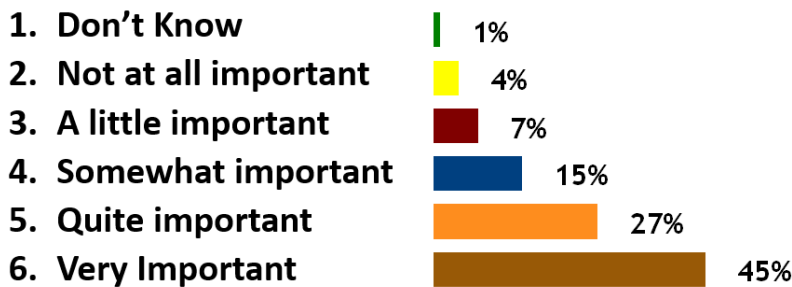
### Assembly Members' individual level of support for finding:



**Table 2**

<b>The finding that we agree is important in considering Scotland’s finances and tax choices is....</b>
An independent review and simplification of Scotland’s tax system
<b>Reasons why:</b>
<ol style="list-style-type: none"> <li>1. The current tax system is antiquated</li> <li>2. The current system is not equally balanced</li> <li>3. The tax system needs to be simpler and more transparent</li> </ol>

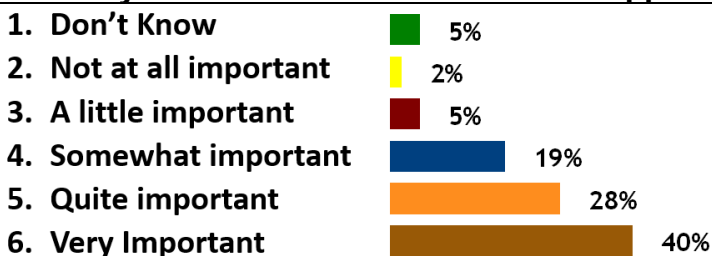
**Assembly Members’ individual level of support for finding:**



**Table 3**

<b>The finding that we agree is important in considering Scotland’s finances and tax choices is....</b>
Tax should be progressive, neutral and a system that spends money in the right places
<b>Reasons why:</b>
<ol style="list-style-type: none"> <li>1. Fits our vision for a sustainable Scotland</li> <li>2. It covers lots of our statements and discussions around, for example, being able to roll-over budget</li> <li>3. People directly affected are best placed to decide on where money should be best spent</li> </ol>

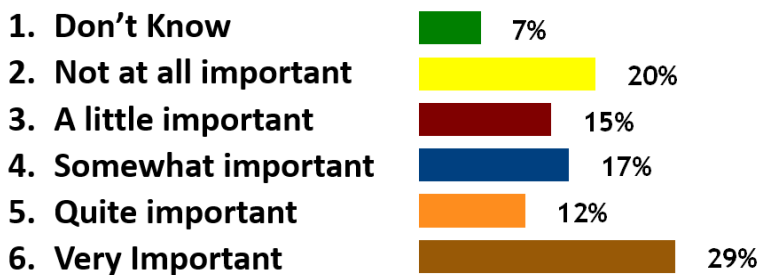
**Assembly Members’ individual level of support for finding:**



**Table 4**

<b>The finding that we agree is important in considering Scotland’s finances and tax choices is....</b>
Decriminalise some drugs
<b>Reasons why:</b>
<ol style="list-style-type: none"> <li>1. Savings in NHS, prison services (cost of having someone in jail), police services (makes things safer)</li> <li>2. Could raise revenue tax</li> <li>3. Tackling crime</li> </ol>

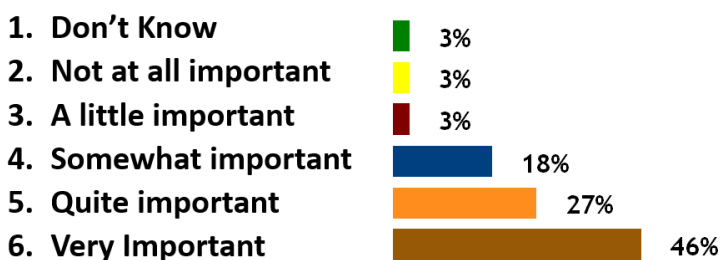
**Assembly Members’ individual level of support for finding:**



**Table 5**

<b>The finding that we agree is important in considering Scotland’s finances and tax choices is....</b>
We need to build a simplified, proportionate, progressive tax system
<b>Reasons why:</b>
<ol style="list-style-type: none"> <li>1. We found that will put funds back into the health service, education and other deprived public services therefore helping to eradicate poverty and ultimately building a fairer society</li> </ol>

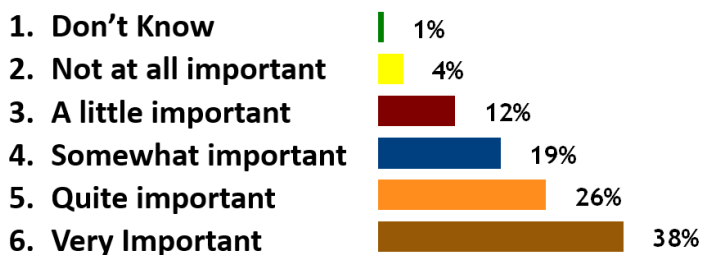
**Assembly Members’ individual level of support for finding:**



**Table 6**

<b>The finding that we agree is important in considering Scotland’s finances and tax choices is....</b>
Incentivising business to be environmentally responsible by providing apprenticeships and skills to young people and giving tax breaks to business that only use Scottish resources
<b>Reasons why:</b>
<ol style="list-style-type: none"> <li>1. Increase skills education amongst young people</li> <li>2. Building environmental behaviours and environmental business will feature more in the economy</li> <li>3. Will boost local employment and boost the economy which will generate more tax payers and income tax</li> </ol>

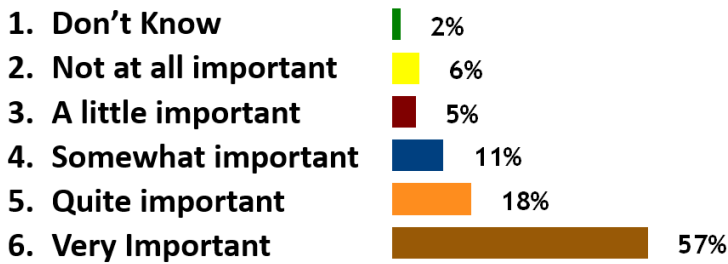
**Assembly Members’ individual level of support for finding:**



**Table 7**

<b>The finding that we agree is important in considering Scotland’s finances and tax choices is....</b>
To get rid of zero-hours contracts and implement the living wage
<b>Reasons why:</b>
<ol style="list-style-type: none"> <li>1. It would give hope and confidence</li> <li>2. It would reduce the number of people who need top-up benefits and incentivise people into employment</li> <li>3. It would increase income tax revenue</li> </ol>

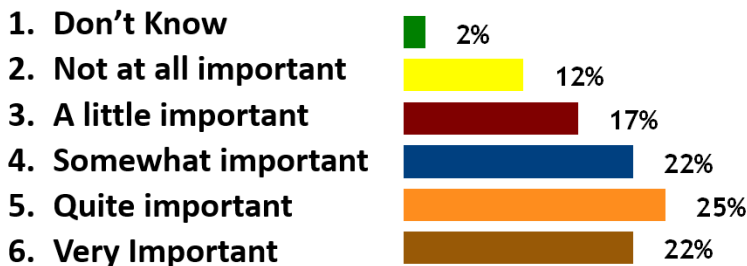
**Assembly Members' individual level of support for finding:**



**Table 8**

<b>The finding that we agree is important in considering Scotland's finances and tax choices is....</b>
<p>Education to reframe the mind set around tax:</p> <ul style="list-style-type: none"> <li>• Increasing public participation in tax decisions</li> <li>• Telling people it's a new system and why</li> </ul>
<b>Reasons why:</b>
<ol style="list-style-type: none"> <li>1. People need to know why it's so important and that it is about morals/values/part of being a citizen</li> <li>2. We can't build a sustainable country without thinking seriously about tax</li> </ol>

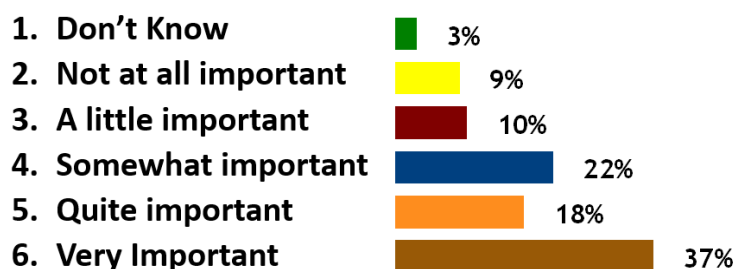
**Assembly Members' individual level of support for finding:**



**Table 9**

<b>The finding that we agree is important in considering Scotland's finances and tax choices is....</b>
That the tax system should be overhauled to pursue a fair and zero carbon economy
<b>Reasons why:</b>
<ol style="list-style-type: none"> <li>1. Too many people avoid paying their fair share especially the extra wealthy avoiding tax</li> <li>2. We need to encourage people and businesses to make the right choices through taxation</li> <li>3. The current tax system does not reflect today's changed world for example</li> </ol>

**Assembly Members' individual level of support for finding:**



**Table 10**

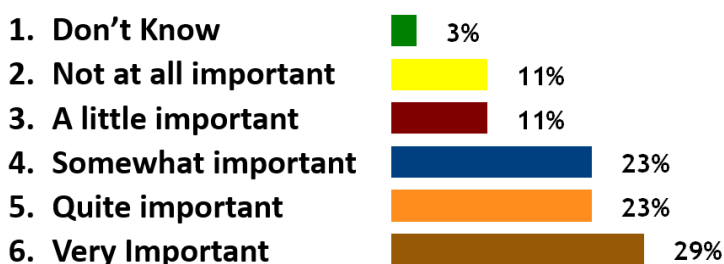
**The finding that we agree is important in considering Scotland's finances and tax choices is....**

To increase tax by 1 to 1.5% on wealth, resources, business and property tax, thus only (or mostly) affecting those who can pay and reducing the national debt

**Reasons why:**

1. Increase tax take and revenue available for important public services
2. Reduce debt
3. Those who have and generate wealth and profit should pay a little more ... those who are struggling should not

**Assembly Members' individual level of support for finding:**



**Table 11**

**The finding that we agree is important in considering Scotland's finances and tax choices is....**

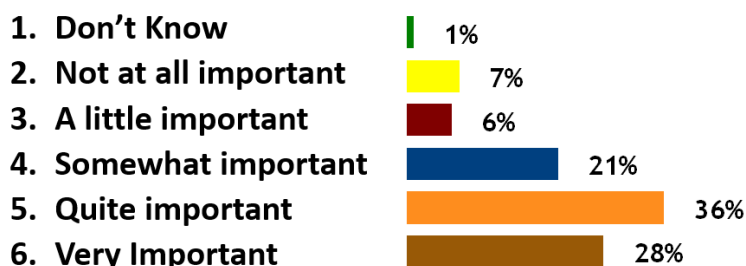
It must be fair and transparent to all citizens and focussed on ensuring a sustainable environment

**Reasons why:**

1. The current system is very difficult to understand and is not easily accessible

2. Being “green” is a long term priority
3. People need to be involved in how their money is raised and spent

**Assembly Members’ individual level of support for finding:**



**Table 12**

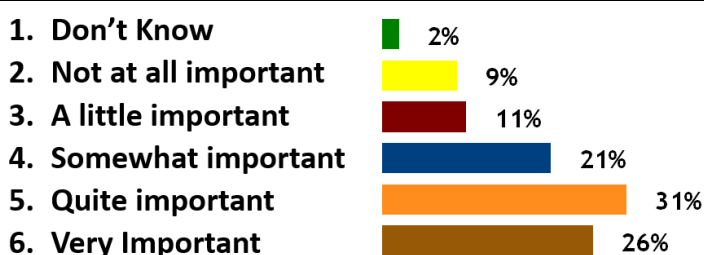
**The finding that we agree is important in considering Scotland’s finances and tax choices is....**

By raising business related taxes that ensure all businesses take responsibility for their position within the tax system. We think this is the fairest way to generate additional finance for Scotland

**Reasons why:**

1. Too much tax being lost in avoidance and loop holes
2. It's fairest – less impact on lower income households – consumers can choose whether to buy it prices go up.

**Assembly Members’ individual level of support for finding:**



**Table 13**

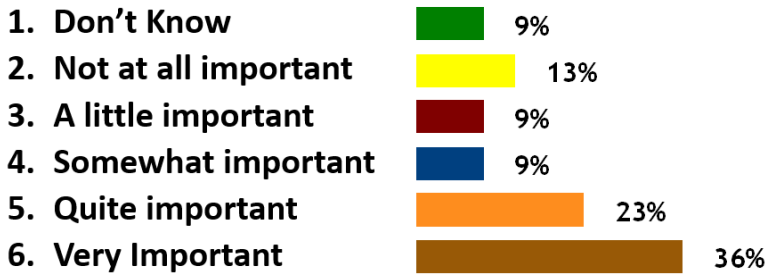
**The finding that we agree is important in considering Scotland’s finances and tax choices is....**

There has been lots of important and useful information shared. Having enough to digest and analyse this as well as we could with more time. Because this is a big responsibility we propose a further assembly on tax and the economy

**Reasons why:**

1. Insufficient time and too much input in the time available
2. We would like more access to the experts for longer in the question and answers sessions
3. The decision is too complex and important to rush and this would provide a vehicle to discuss all the great ideas that have been put forward in more detail

**Assembly Members' individual level of support for finding:**



**Table 14**

**The finding that we agree is important in considering Scotland's finances and tax choices is....**

Introduce a land value tax that everyone pays

**Reasons why:**

1. It creates growth by stopping people sitting on land and putting it to use instead
2. It is also a source of revenue and increases the building of homes.

**Assembly Members' individual level of support for finding:**

