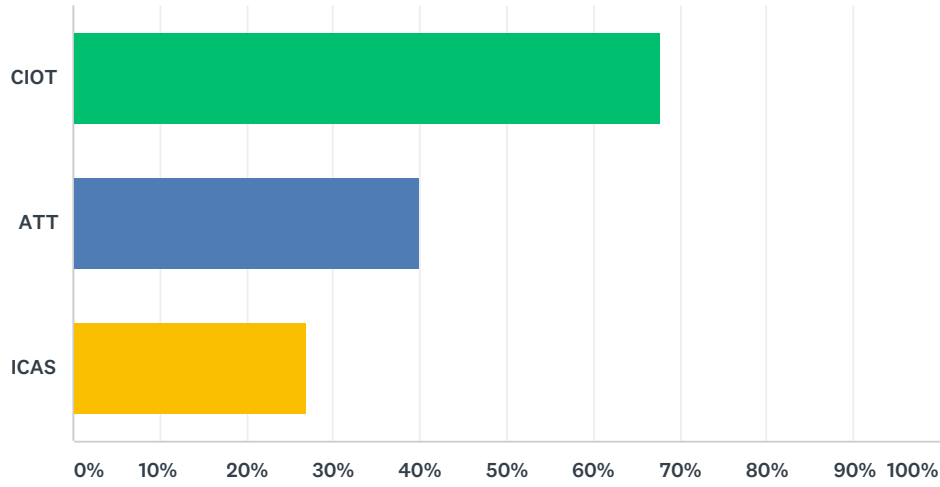


## Q1 Are you a member of (please tick all that apply)

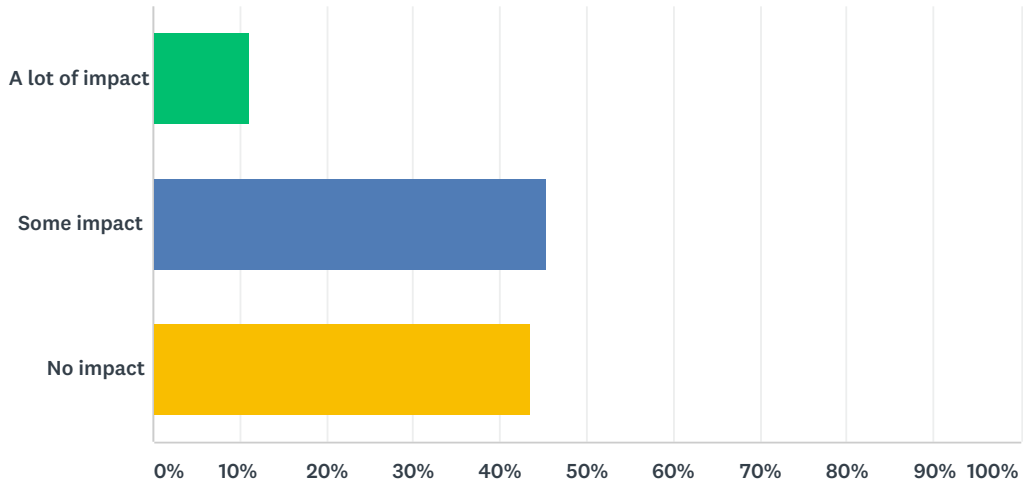
Answered: 130 Skipped: 0



ANSWER CHOICES	RESPONSES	
CIOT	67.69%	88
ATT	40.00%	52
ICAS	26.92%	35
Total Respondents: 130		

Q2 Since their introduction in 2015, what impact have the fully devolved taxes (Land and Buildings Transaction Tax (LBTT) and Scottish Landfill Tax (SLfT)) had on your day-to-day work in tax (this might include factors such as cost, time, workload, processes, need for training):

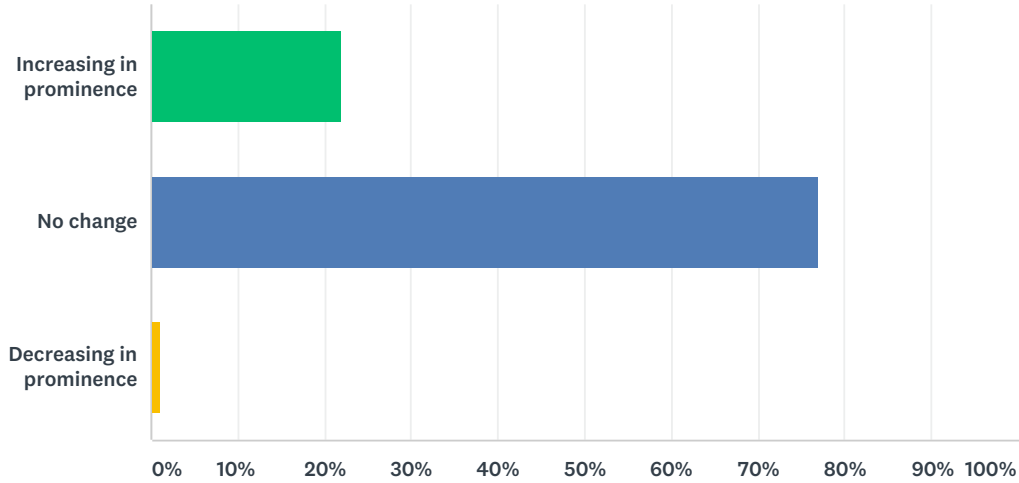
Answered: 99 Skipped: 31



ANSWER CHOICES	RESPONSES	
A lot of impact	11.11%	11
Some impact	45.45%	45
No impact	43.43%	43
TOTAL		99

Q3 Looking ahead to the future, further taxes, such as Air Departure Tax (ADT) and Aggregates Levy (AL), will also be fully devolved. Taken together, do you expect that the fully devolved taxes LBTT, SLfT, ADT & AL will impact on your work by:

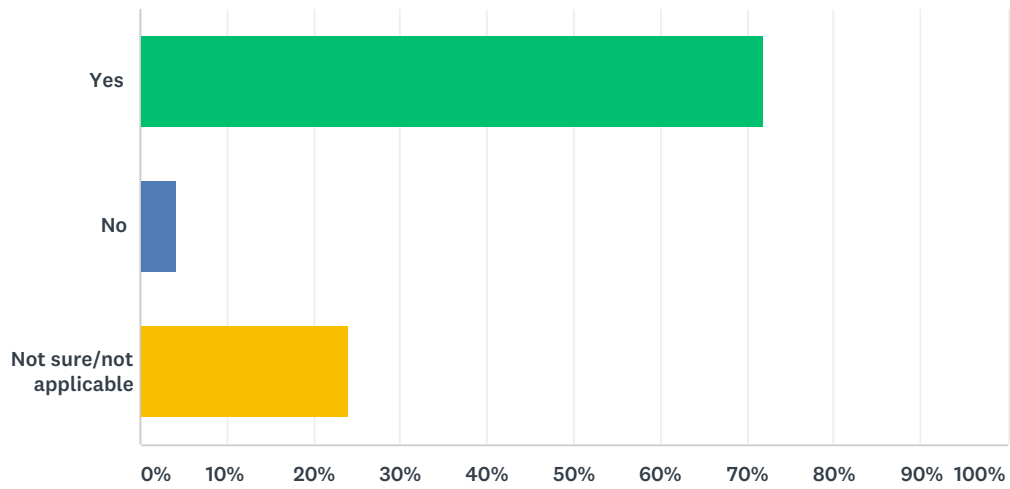
Answered: 100 Skipped: 30



ANSWER CHOICES	RESPONSES	
Increasing in prominence	22.00%	22
No change	77.00%	77
Decreasing in prominence	1.00%	1
TOTAL		100

## Q4 Do you welcome the use of the DTC as an annual tax forum and agree with its stated purpose?

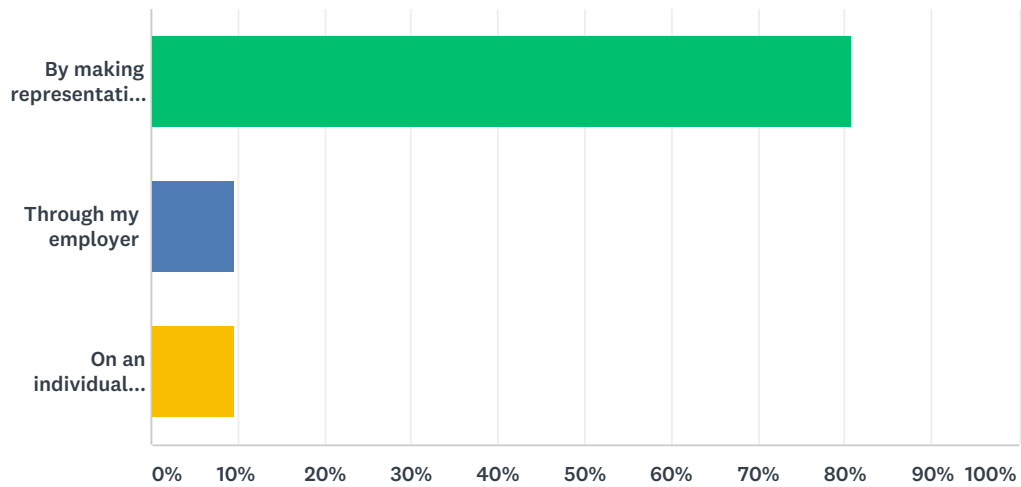
Answered: 96 Skipped: 34



ANSWER CHOICES	RESPONSES	
Yes	71.88%	69
No	4.17%	4
Not sure/not applicable	23.96%	23
<b>TOTAL</b>		<b>96</b>

## Q5 What would be your preferred method for engaging with the Scottish Government on devolved tax changes?

Answered: 94 Skipped: 36



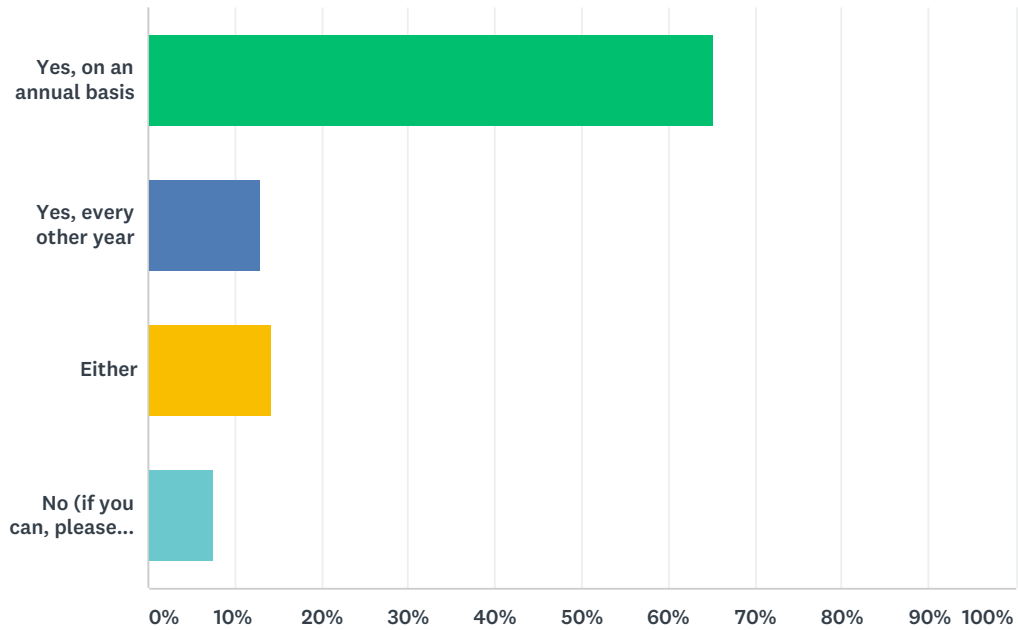
ANSWER CHOICES	RESPONSES	
By making representations through my professional body (i.e CIOT/ATT/ICAS)	80.85%	76
Through my employer	9.57%	9
On an individual basis (i.e email/letter/consultation response)	9.57%	9
<b>TOTAL</b>		<b>94</b>

**Q6 Do you have any other preferences as to how the Scottish Government should carry out engagement on the fully devolved taxes?**

Answered: 15 Skipped: 115

## Q7 Do you agree with the proposed timescales for the tax consultation?

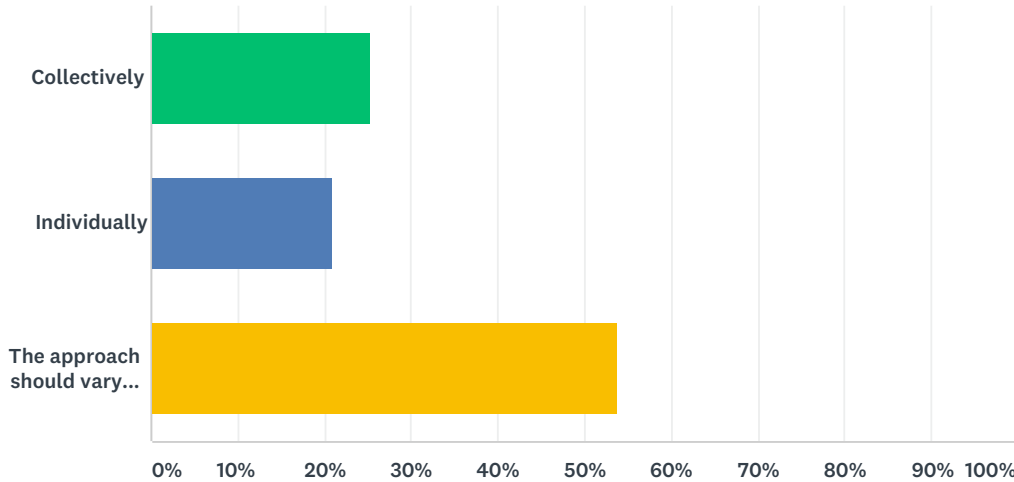
Answered: 92 Skipped: 38



ANSWER CHOICES	RESPONSES	
Yes, on an annual basis	65.22%	60
Yes, every other year	13.04%	12
Either	14.13%	13
No (if you can, please state how regularly you think changes should be consulted on)	7.61%	7
<b>TOTAL</b>		<b>92</b>

### Q8 Do you think the Scottish Government should consult on tax changes collectively as proposed (i.e. all tax proposals are contained in a single consultation) or on an individual basis?

Answered: 91 Skipped: 39

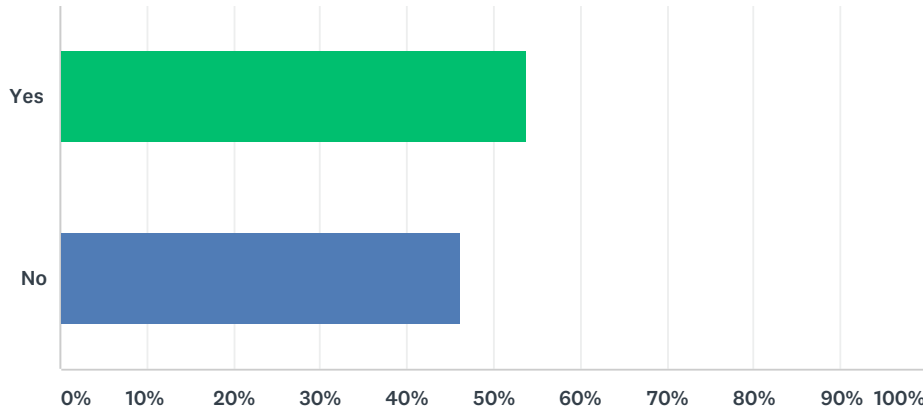


ANSWER CHOICES	RESPONSES	
Collectively	25.27%	23
Individually	20.88%	19
The approach should vary depending on the tax changes involved	53.85%	49
<b>TOTAL</b>		<b>91</b>



**Q9 As you are aware, the Scottish Government has committed itself to a tax system underpinned by Adam Smith's four principles of proportionality, certainty, convenience and efficiency. Do you agree that the Scottish Government can continue to achieve a tax system underpinned by these principles?**

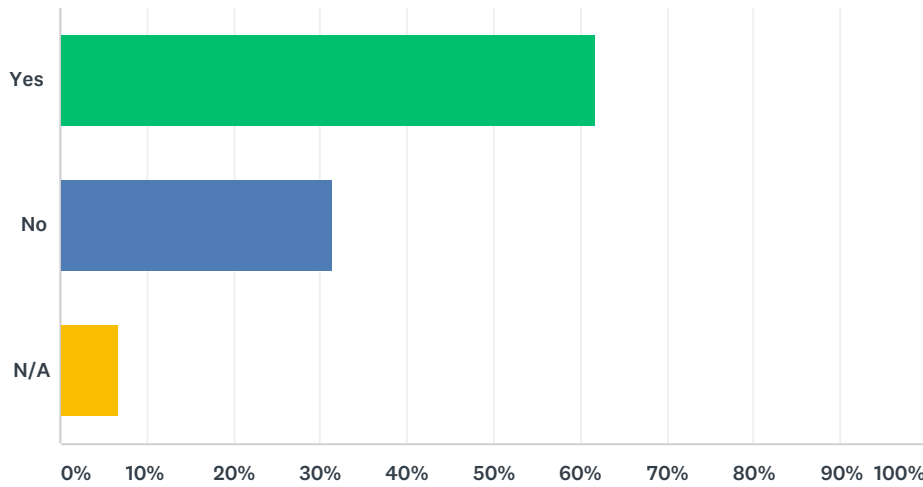
Answered: 91 Skipped: 39



ANSWER CHOICES	RESPONSES	
Yes	53.85%	49
No	46.15%	42
TOTAL		91

**Q10 The Scottish Government and Scottish Parliament have established a working group to explore options for an alternative legislative process for devolved tax legislation, including whether there is a need for a Scottish equivalent of the UK Finance Bill. Do you support the introduction of a Scottish Finance Bill?**

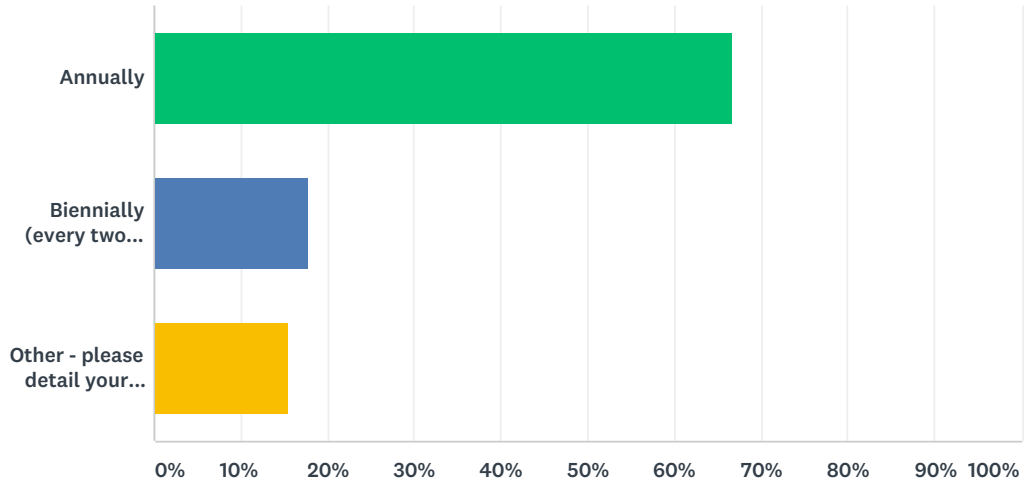
Answered: 89 Skipped: 41



ANSWER CHOICES	RESPONSES	
Yes	61.80%	55
No	31.46%	28
N/A	6.74%	6
TOTAL		89

## Q11 Do you think that a Scottish Finance Bill should be tabled:

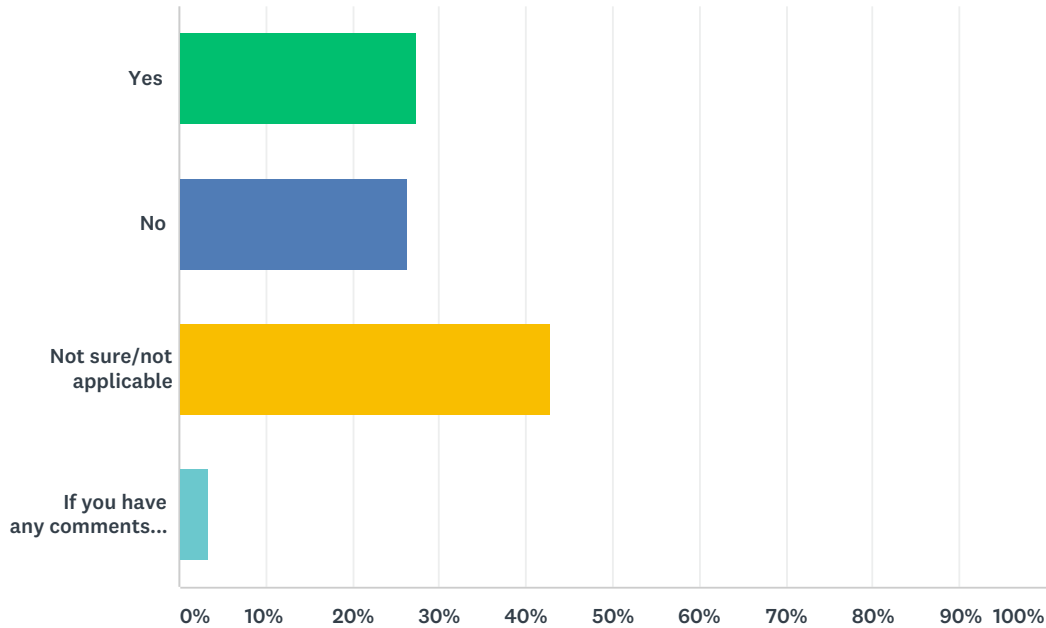
Answered: 84 Skipped: 46



ANSWER CHOICES	RESPONSES	
Annually	66.67%	56
Biennially (every two years)	17.86%	15
Other - please detail your preferred frequency here:	15.48%	13
<b>TOTAL</b>		<b>84</b>

### Q12 Do you consider the existing documents that are published by the Scottish Government (i.e a policy memorandum, financial memorandum and explanatory note) to clarify the intention and impacts of a policy sufficient?

Answered: 91 Skipped: 39



ANSWER CHOICES	RESPONSES	
Yes	27.47%	25
No	26.37%	24
Not sure/not applicable	42.86%	39
If you have any comments, please enter them here	3.30%	3
<b>TOTAL</b>		<b>91</b>