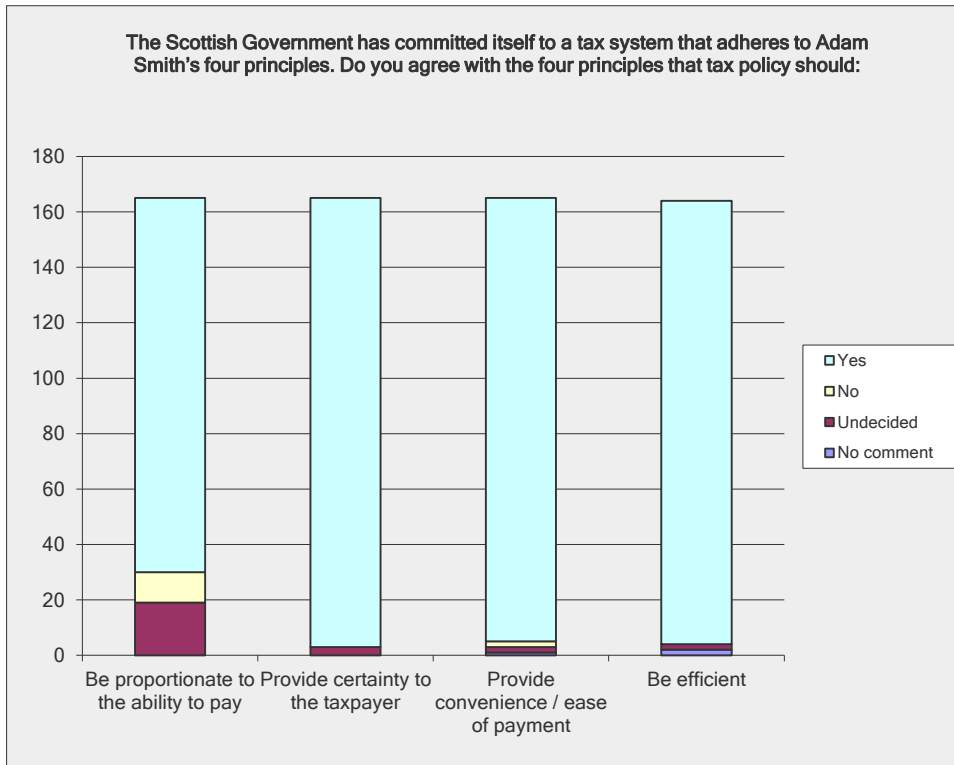


## A Scottish Approach to Taxation - CIOT/ ATT members survey

The Scottish Government has committed itself to a tax system that adheres to Adam Smith's four principles. Do you agree with the four principles that tax policy should:

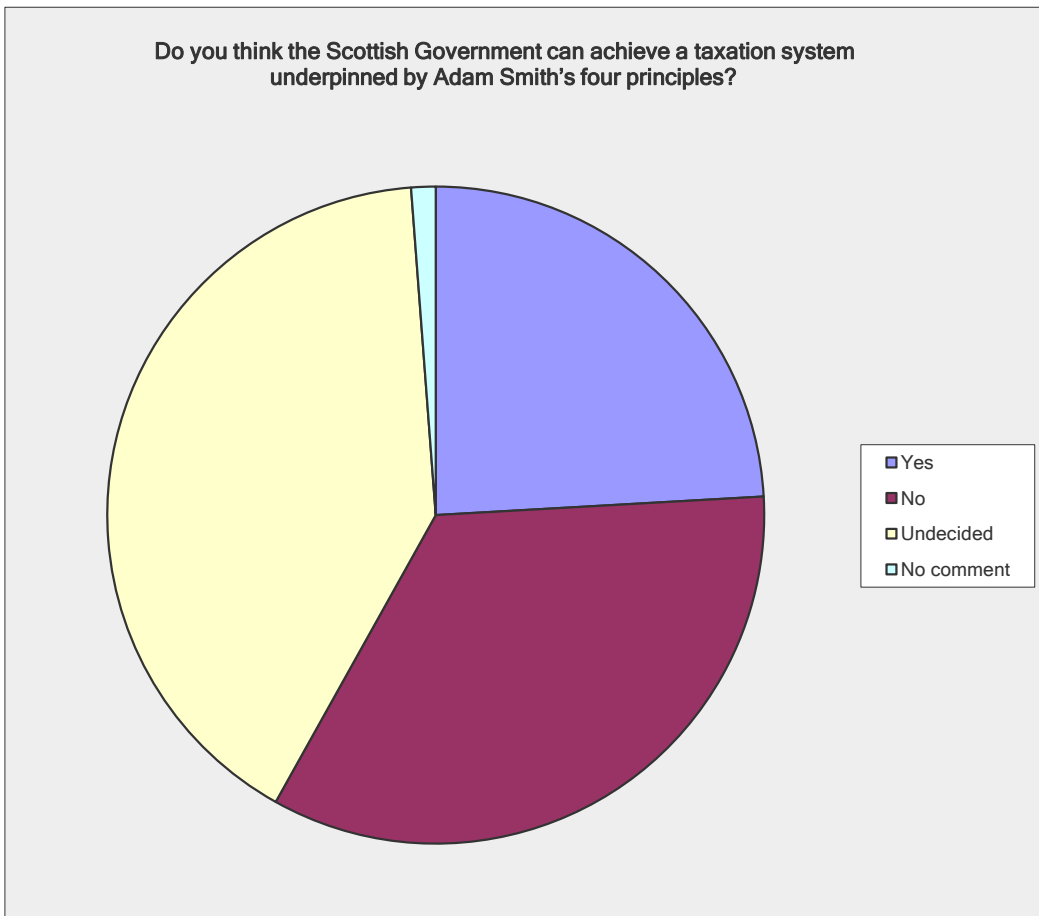
Answer Options	Yes	No	Undecided	No comment	Response Count
Be proportionate to the ability to pay	135	11	19	0	165
Provide certainty to the taxpayer	162	0	3	0	165
Provide convenience / ease of payment	160	2	2	1	165
Be efficient	160	0	2	2	164
If you wish, you may provide further comments e.g. the reasons why you agree or disagree with a particular principle.					27
				<i>answered question</i>	<b>165</b>
				<i>skipped question</i>	<b>0</b>



### A Scottish Approach to Taxation - CIOT/ ATT members survey

Do you think the Scottish Government can achieve a taxation system underpinned by Adam Smith's four principles?

Answer Options	Response Percent	Response Count
Yes	24.1%	39
No	34.0%	55
Undecided	40.7%	66
No comment	1.2%	2
If you answered 'yes', please explain how you think this might best be		65
<b>answered question</b>		<b>162</b>
<b>skipped question</b>		<b>3</b>



## A Scottish Approach to Taxation - CIOT/ ATT members survey

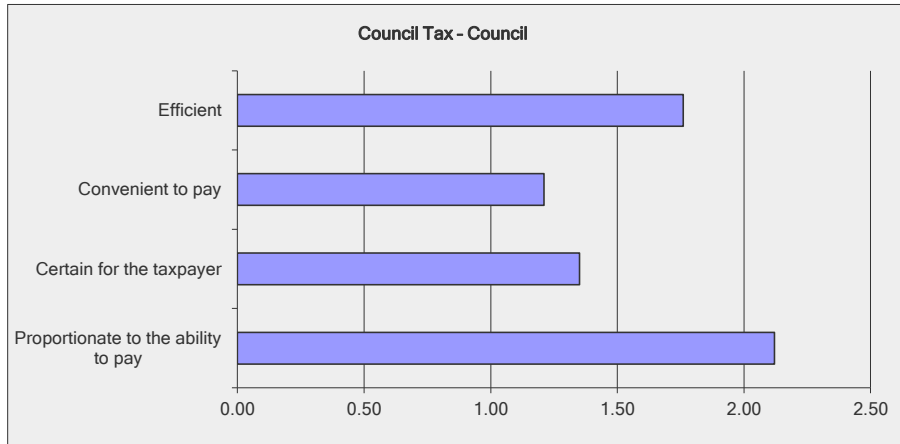
Are there any other principles you think that the Scottish taxation system should adhere to?

Answer Options	Response Count
	82
<i>answered question</i>	82
<i>skipped question</i>	83

## A Scottish Approach to Taxation - CIOT/ ATT members survey

**Council Tax - Council Tax has been devolved to Scotland since 1993, and local authorities have the power to set its level. The Scottish Government makes regulations in respect of Council Tax Reduction, but this is administered by local authorities. Do you think Council Tax is:**

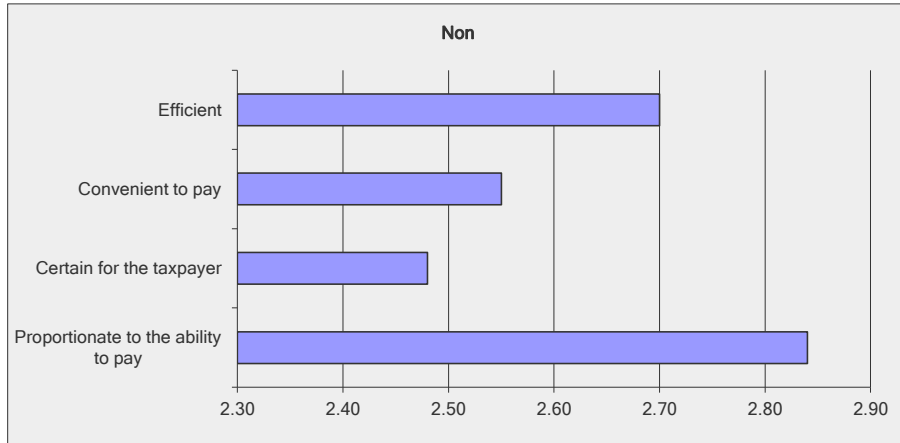
Answer Options	Yes	No	Indecided	No comment	Rating Average	Response Count
Proportionate to the ability to pay	12	101	16	6	2.12	135
Certain for the taxpayer	106	20	3	7	1.35	136
Convenient to pay	119	10	3	4	1.21	136
Efficient	68	38	22	7	1.76	135
<i>answered question</i>						<b>137</b>
<i>skipped question</i>						<b>28</b>



## A Scottish Approach to Taxation - CIOT/ ATT members survey

**Non-domestic rates - These were devolved to Scotland under the Scotland Act 1998. The Scottish Government sets the percentage rate that applies throughout Scotland. Reliefs are administered by local authorities. Do you think non-domestic (business) rates are:**

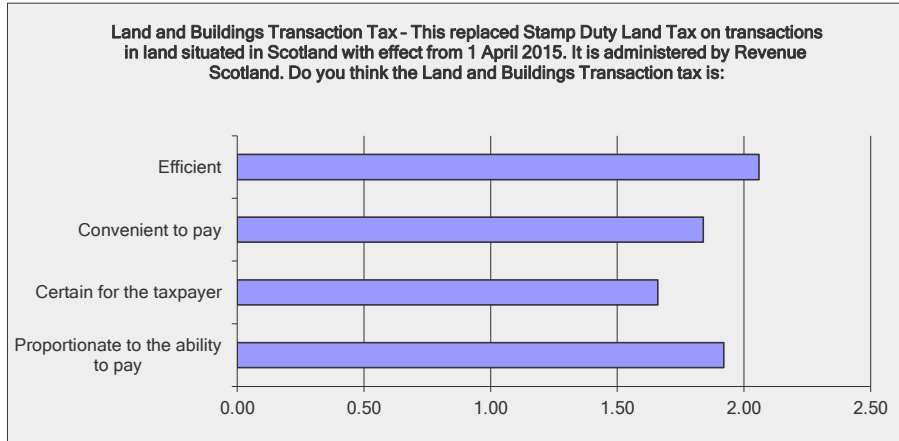
Answer Options	Yes	No	Undecided	No comment	Rating Average	Response Count
Proportionate to the ability to pay	9	52	22	49	2.84	132
Certain for the taxpayer	47	22	16	47	2.48	132
Convenient to pay	53	6	20	53	2.55	132
Efficient	33	24	25	50	2.70	132
<i>answered question</i>						<b>132</b>
<i>skipped question</i>						<b>33</b>



## A Scottish Approach to Taxation - CIOT/ ATT members survey

**Land and Buildings Transaction Tax - This replaced Stamp Duty Land Tax on transactions in land situated in Scotland with effect from 1 April 2015. It is administered by Revenue Scotland. Do you think the Land and Buildings Transaction tax is:**

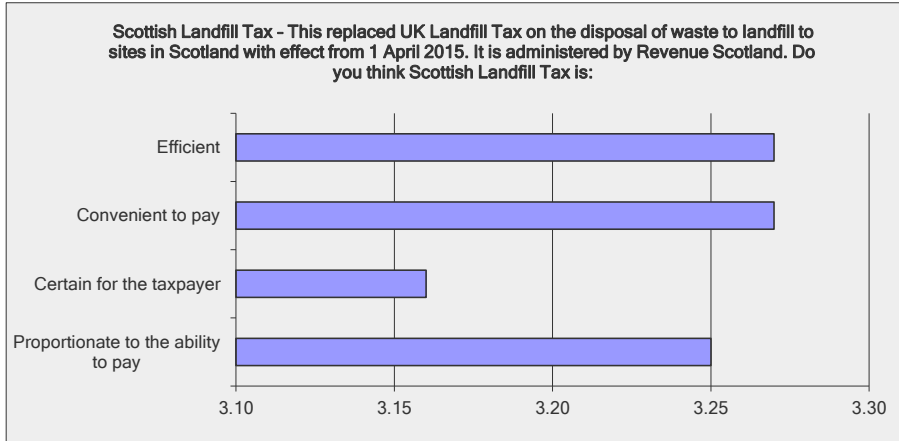
Answer Options	Yes	No	Undecided	No comment	Rating Average	Response Count
Proportionate to the ability to pay	55	46	16	14	1.92	131
Certain for the taxpayer	82	25	11	13	1.66	131
Convenient to pay	77	15	20	18	1.84	130
Efficient	57	27	29	18	2.06	131
<i>answered question</i>						<b>131</b>
<i>skipped question</i>						<b>34</b>



## A Scottish Approach to Taxation - CIOT/ ATT members survey

**Scottish Landfill Tax - This replaced UK Landfill Tax on the disposal of waste to landfill to sites in Scotland with effect from 1 April 2015. It is administered by Revenue Scotland. Do you think Scottish Landfill Tax is:**

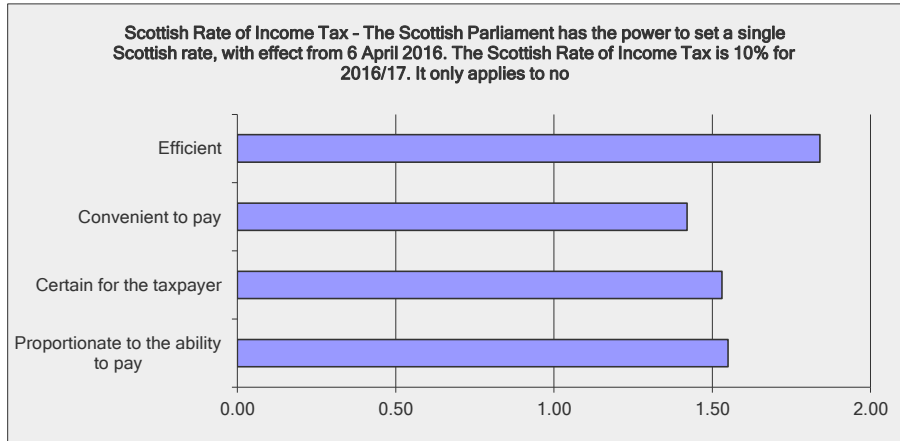
Answer Options	Yes	No	Undecided	No comment	Rating Average	Response Count
Proportionate to the ability to pay	13	16	29	75	3.25	133
Certain for the taxpayer	22	9	28	74	3.16	133
Convenient to pay	20	4	29	79	3.27	132
Efficient	16	9	31	76	3.27	132
<i>answered question</i>						<b>133</b>
<i>skipped question</i>						<b>32</b>



## A Scottish Approach to Taxation - CIOT/ ATT members survey

**Scottish Rate of Income Tax - The Scottish Parliament has the power to set a single Scottish rate, with effect from 6 April 2016. The Scottish Rate of Income Tax is 10% for 2016/17. It only applies to non-savings and non-dividend income. Since the rate is 10%, the income tax rates for Scottish**

Answer Options	Yes	No	Undecided	No comment	Rating Average	Response Count
Proportionate to the ability to pay	81	35	13	4	1.55	133
Certain for the taxpayer	81	38	9	5	1.53	133
Convenient to pay	101	14	12	6	1.42	133
Efficient	53	54	23	4	1.84	134
<i>answered question</i>						<b>134</b>
<i>skipped question</i>						<b>31</b>

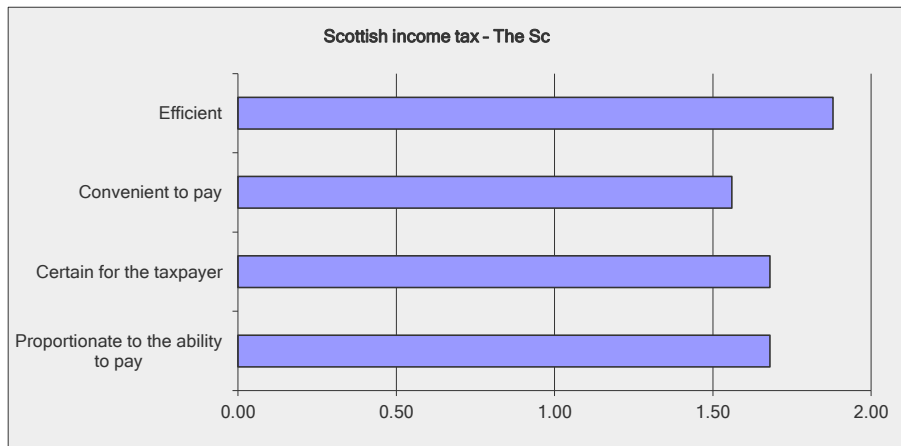




## A Scottish Approach to Taxation - CIOT/ ATT members survey

**Scottish income tax - The Scottish Parliament has the power to set Scottish rates and bands of income tax, with effect from 6 April 2017. This only applies to non-savings and non-dividend income. The Scottish Government has proposed to maintain a similar structure of rates and bands to the UK**

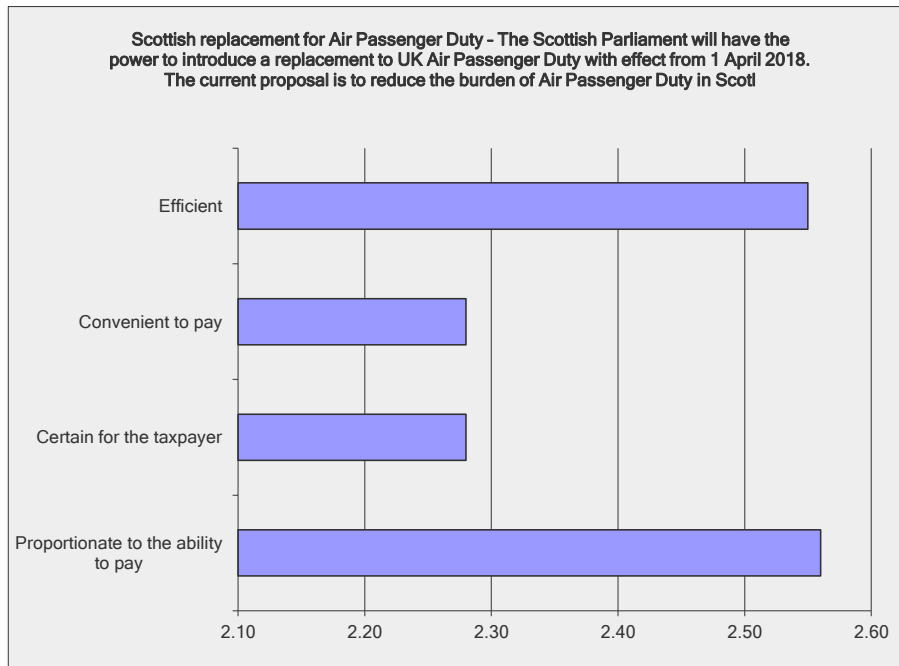
Answer Options	Yes	No	Undecided	No comment	Rating Average	Response Count
Proportionate to the ability to pay	62	54	10	5	1.68	131
Certain for the taxpayer	57	62	9	3	1.68	131
Convenient to pay	89	18	17	7	1.56	131
Efficient	49	52	27	3	1.88	131
<i>answered question</i>						<b>131</b>
<i>skipped question</i>						<b>34</b>



## A Scottish Approach to Taxation - CIOT/ ATT members survey

**Scottish replacement for Air Passenger Duty - The Scottish Parliament will have the power to introduce a replacement to UK Air Passenger Duty with effect from 1 April 2018. The current proposal is to reduce the burden of Air Passenger Duty in Scotland by 50% by the end of the current Scottish**

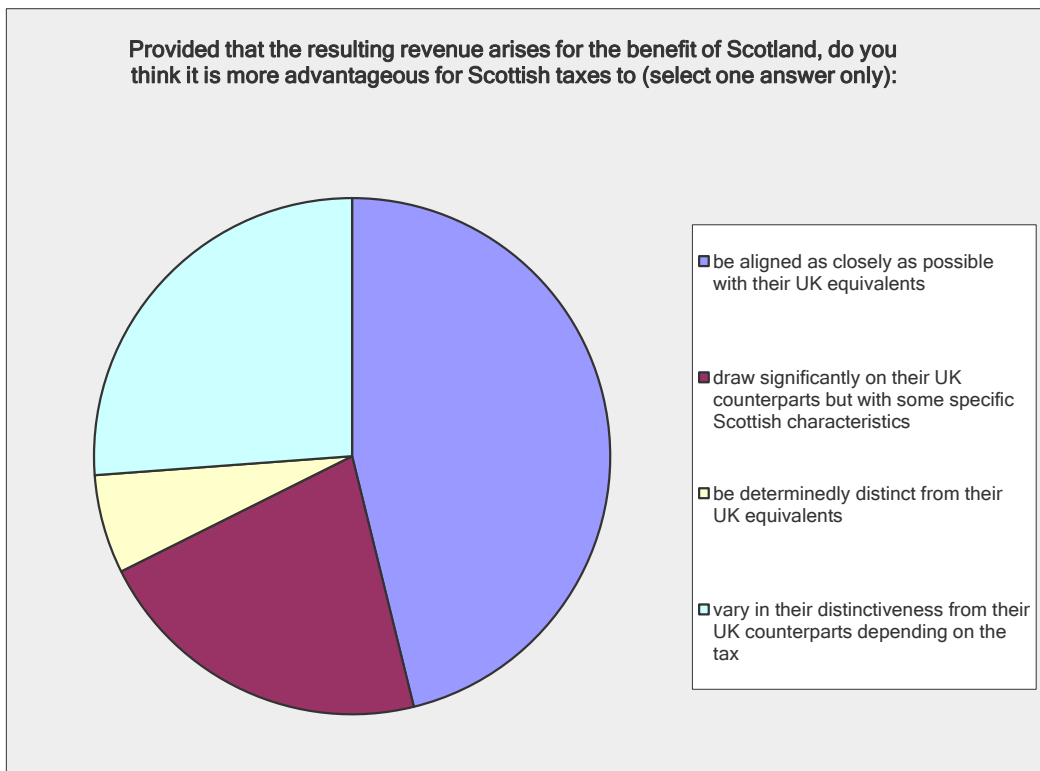
Answer Options	Yes	No	Undecided	No comment	Rating Average	Response Count
Proportionate to the ability to pay	22	50	27	35	2.56	134
Certain for the taxpayer	53	26	21	35	2.28	135
Convenient to pay	62	9	26	37	2.28	134
Efficient	39	23	33	40	2.55	135
If you wish, you may provide further comments e.g. the reasons for your answers in questions 4 to 10.						38
					<i>answered question</i>	<b>135</b>
					<i>skipped question</i>	<b>30</b>



## A Scottish Approach to Taxation - CIOT/ ATT members survey

Provided that the resulting revenue arises for the benefit of Scotland, do you think it is more advantageous for Scottish taxes to (select one answer only):

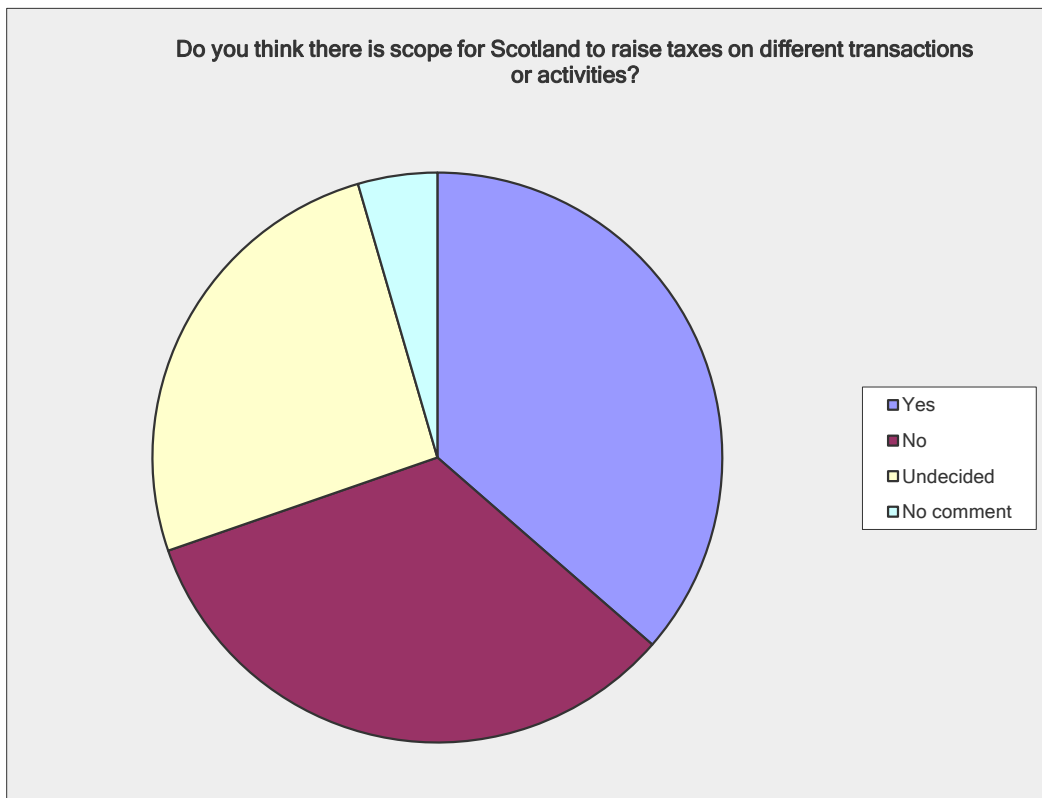
Answer Options	Response Percent	Response Count
be aligned as closely as possible with their UK	46.2%	60
draw significantly on their UK counterparts but with some	21.5%	28
be determinedly distinct from their UK equivalents	6.2%	8
vary in their distinctiveness from their UK counterparts	26.2%	34
If you wish, you may provide further comments e.g. the reasons for your		33
<b>answered question</b>		<b>130</b>
<b>skipped question</b>		<b>35</b>



## A Scottish Approach to Taxation - CIOT/ ATT members survey

Do you think there is scope for Scotland to raise taxes on different transactions or activities?

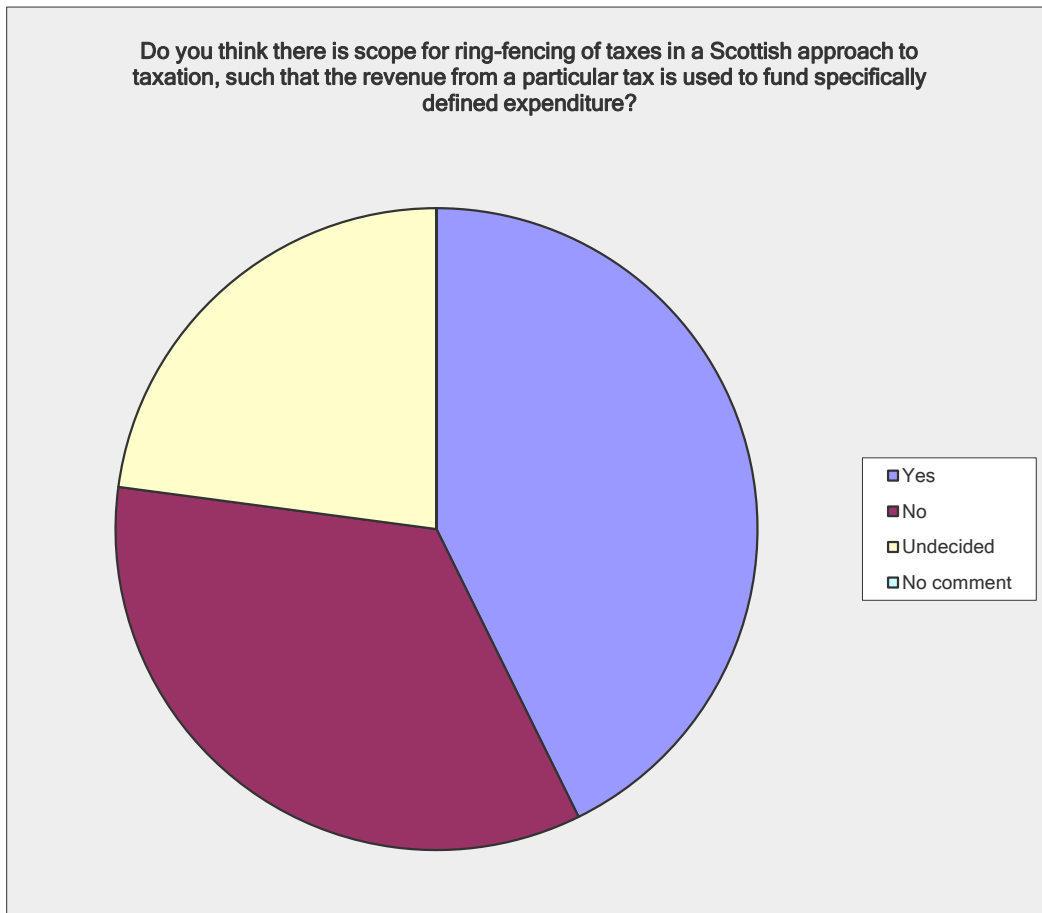
Answer Options	Response Percent	Response Count
Yes	36.4%	48
No	33.3%	44
Undecided	25.8%	34
No comment	4.5%	6
If you wish, you may provide further comments, e.g. examples to support		38
	<b>answered question</b>	<b>132</b>
	<b>skipped question</b>	<b>33</b>



## A Scottish Approach to Taxation - CIOT/ ATT members survey

Do you think there is scope for ring-fencing of taxes in a Scottish approach to taxation, such that the revenue from a particular tax is used to fund specifically defined

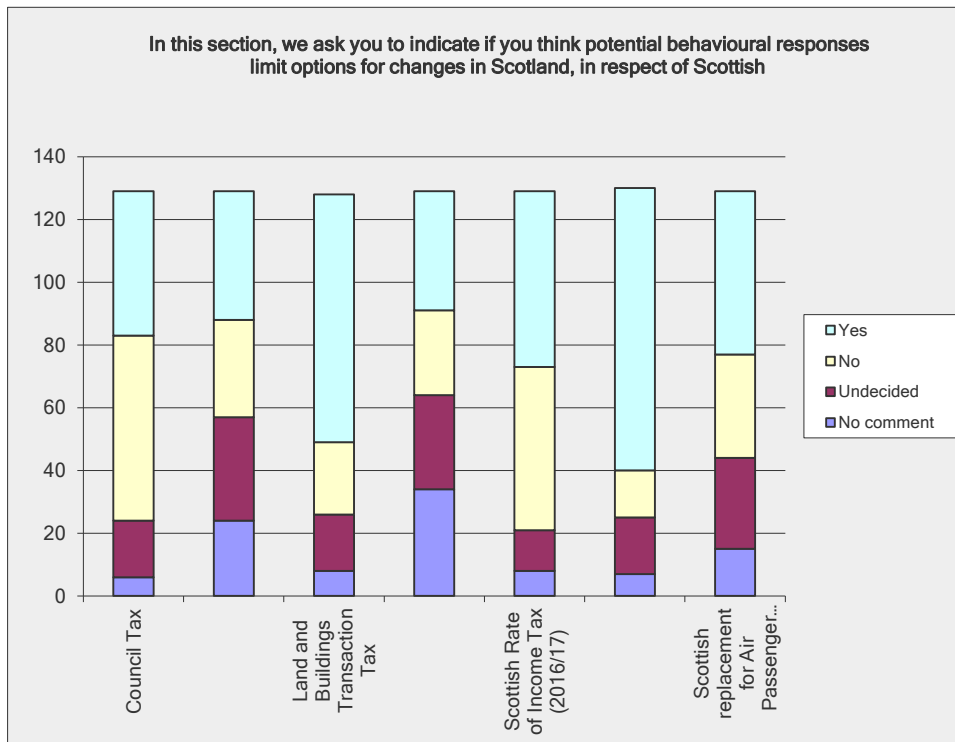
Answer Options	Response Percent	Response Count
Yes	42.7%	56
No	34.4%	45
Undecided	22.9%	30
No comment	0.0%	0
If you wish, you may provide further comments e.g. the tax(es) you think		38
	<b><i>answered question</i></b>	<b>131</b>
	<b><i>skipped question</i></b>	<b>34</b>



## A Scottish Approach to Taxation - CIOT/ ATT members survey

In this section, we ask you to indicate if you think potential behavioural responses limit options for changes in Scotland, in respect of Scottish taxes (current and proposed). Behavioural responses might vary according to the tax, but they could include choosing to build

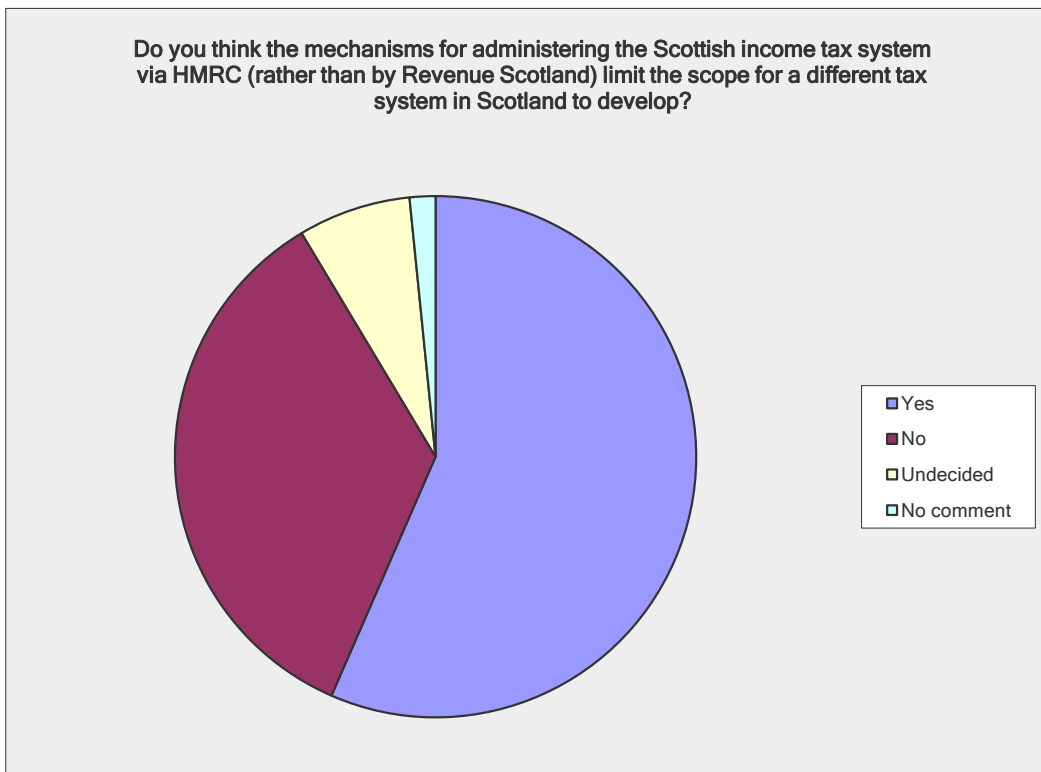
Answer Options	Yes	No	Undecided	No comment	Response Count
Council Tax	46	59	18	6	129
Non-domestic (business) rates	41	31	33	24	129
Land and Buildings Transaction Tax	79	23	18	8	128
Scottish Landfill Tax	38	27	30	34	129
Scottish Rate of Income Tax (2016/17)	56	52	13	8	129
Scottish income tax (6 April 2017 onwards)	90	15	18	7	130
Scottish replacement for Air Passenger Duty	52	33	29	15	129
If you wish, you may provide further comments e.g. the reasons why you have selected a particular answer.					21
				<i>answered question</i>	<b>130</b>
				<i>skipped question</i>	<b>35</b>



## A Scottish Approach to Taxation - CIOT/ ATT members survey

Do you think the mechanisms for administering the Scottish income tax system via HMRC (rather than by Revenue Scotland) limit the scope for a different tax system in

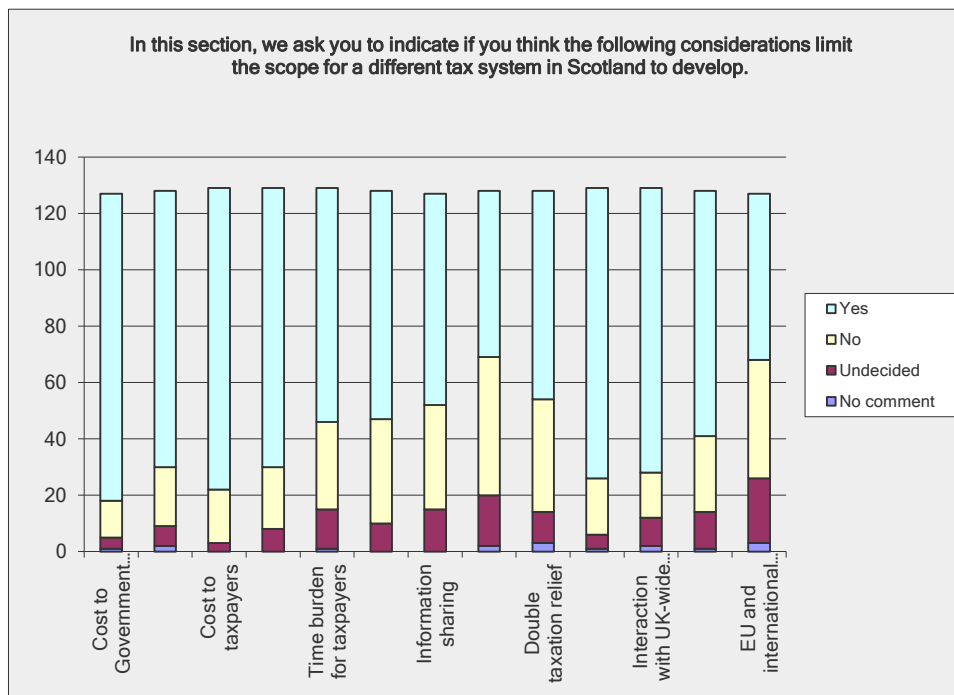
Answer Options	Response Percent	Response Count
Yes	56.6%	73
No	34.9%	45
Undecided	7.0%	9
No comment	1.6%	2
If you wish, you may provide further comments e.g. the reasons for your		32
	<b>answered question</b>	<b>129</b>
	<b>skipped question</b>	<b>36</b>



## A Scottish Approach to Taxation - CIOT/ ATT members survey

In this section, we ask you to indicate if you think the following considerations limit the scope for a different tax system in Scotland to develop.

Answer Options	Yes	No	Undecided	No comment	Response Count
Cost to Government compared to using the UK model	109	13	4	1	127
Staff recruitment and training	98	21	7	2	128
Cost to taxpayers	107	19	3	0	129
Complexity for taxpayers	99	22	8	0	129
Time burden for taxpayers	83	31	14	1	129
Information collection	81	37	10	0	128
Information sharing	75	37	15	0	127
Tax Tribunals	59	49	18	2	128
Double taxation relief	74	40	11	3	128
Tax competition with the rest of the UK	103	20	5	1	129
Interaction with UK-wide benefits system	101	16	10	2	129
Level of tax revenues from Scottish taxes	87	27	13	1	128
EU and international law	59	42	23	3	127
Are there any other administrative limitations to the adoption of a wider Scottish tax system?					9
				<i>answered question</i>	<b>129</b>
				<i>skipped question</i>	<b>36</b>





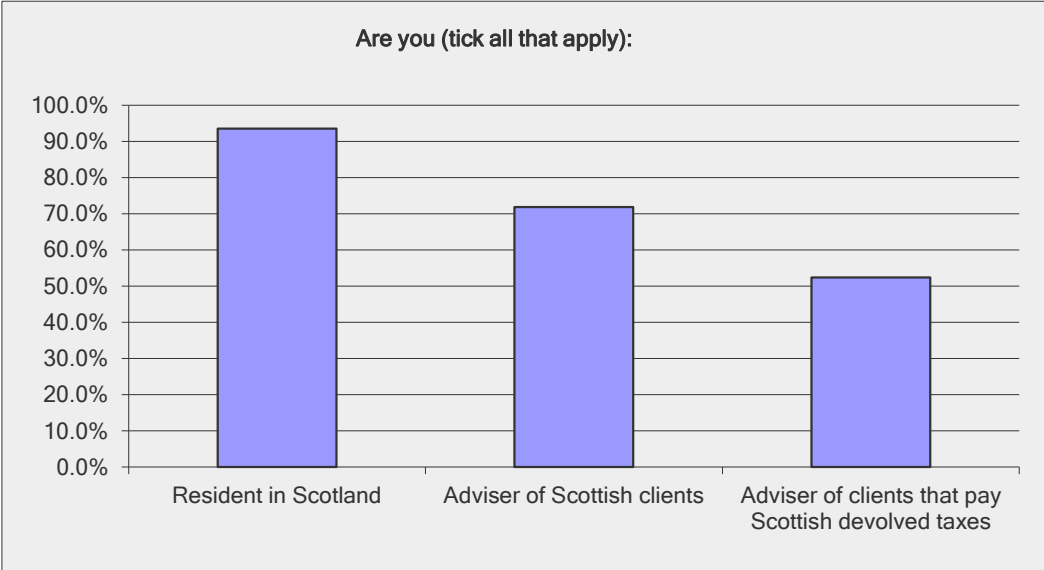
**A Scottish Approach to Taxation - CIOT/ ATT members survey**

If you wish, you may provide your thoughts on the design of Scottish taxation generally. You may use bullet points.

Answer Options	Response Count
	28
<i>answered question</i>	28
<i>skipped question</i>	137

### A Scottish Approach to Taxation - CIOT/ ATT members survey

Are you (tick all that apply):		
Answer Options	Response Percent	Response Count
Resident in Scotland	93.5%	116
Adviser of Scottish clients	71.8%	89
Adviser of clients that pay Scottish devolved taxes	52.4%	65
Other:		14
<i>answered question</i>		<b>124</b>
<i>skipped question</i>		<b>41</b>



## A Scottish Approach to Taxation - CIOT/ ATT members survey

Are you (tick all that apply):		
Answer Options	Response Percent	Response Count
Member of CIOT	89.8%	114
Member of ATT	26.0%	33
Member of The Law Society of Scotland	5.5%	7
Member of The Law Society	0.8%	1
Advocate of the Scottish Bar	0.8%	1
Member of ICAS	31.5%	40
Member of ICAEW	10.2%	13
Member of AAT	1.6%	2
Member of ACCA	6.3%	8
Member of STEP	3.9%	5
Other:		6
<b>answered question</b>		<b>127</b>
<b>skipped question</b>		<b>38</b>

