

Open Letter to Scottish Parliament Party Leaders

21st November 2024

Dear John Swinney MSP, Russell Findlay MSP, Anas Sarwar MSP, Patrick Harvie MSP, Lorna Slater MSP and Alex Cole-Hamilton MSP,

We write to you today – the leaders of Scotland’s main political parties – asking you to work together to overhaul our devolved tax system to build a fairer, more prosperous, and sustainable future for all.

Scotland’s finances are beyond breaking point. Tweaking the status quo on tax is not working; it’s failing our communities, our economy, and our planet. Our current tax system undermines public services while exacerbating economic and wider inequalities, like those based on gender, disability and race. We need bold action now, because fairer taxation is critical to delivering our collective ambitions, including the legal targets on climate and child poverty which all of your parties signed up to.

Inaction will condemn current and future generations to deepening inequality, crumbling public services and environmental collapse. But you have the power to choose a different future. To do so, you must choose to move beyond inadequate tweaks to our flawed tax system. It’s time to think beyond the narrow constraints of budget and electoral cycles to deliver a better and fairer tax system while ensuring those with the broadest shoulders carry the greatest weight of change.

There is a global wave of momentum for fairer taxation and Scotland cannot afford to be left behind. From better taxing the wealth of the richest to fairly making polluters pay for their damage, countries around the world are recognising that the old, broken systems no longer serve their people nor our shared planet. Scotland has a historic opportunity to lead the charge for progressive tax reform through a transformative, and just, tax enlightenment. We must be bold, decisive, and willing to step up.

Alongside a fairer economy, and ensuring public money is well spent, it’s increasingly clear that fairer – and sometimes higher – taxes are essential to support a more dynamic, prosperous and sustainable economy. They can help ensure that living standards improve for everyone with the benefits of economic growth better shared.

The Scottish Parliament has wide ranging powers over devolved taxation and full powers over local taxation. Over time, by using these powers to their fullest, we believe the tax system in Scotland can proactively, strategically, and consistently enable significantly more public spending, redistribute income and wealth, and shape behaviours and the economy in socially and environmentally positive ways.

We are therefore united in our calls for transformative tax reform under the banner of [Tax Justice Scotland](#), a new campaign supported by over 50 Scottish civil society organisations, trade unions, economists, and academics. As [our new paper](#) outlines, we’re committed to working collectively, and together with others, to build pressure for tax reforms in Scotland, as part of improved UK and global tax systems.

We have set out a series of key stepping-stones towards a fairer tax system. These include launching an immediate, nationwide property revaluation as the first step toward abolishing the unjust Council Tax, and developing proposals for new or reformed local taxes to incentivise businesses towards positive social and environmental behaviours.

We urge you to work together on these and wider tax reforms to move us beyond piecemeal and patchwork budget fixes and instead create a coherent, long-term fair tax system that helps to deliver a more equal, thriving country, underpinned by a sustainable, prosperous economy.

It's time for fundamental reform and real leadership to ensure that, together, our tax system and the public spending it enables, work in tandem to build a fairer, greener and more prosperous country.

Your sincerely,

Suzanne Slavin, Chief Executive Officer, Ayr Housing Aid Centre SCIO

Professor Emeritus Mike Danson, Chair, Basic Income Network Scotland

Paul Traynor, Head of External Affairs, Carers Trust Scotland

Val Brown, Head of Scotland, Christian Aid

Craig Dalzell, Head of Policy & Research, Common Weal

Zoe Holliday, CEO, Community Energy Scotland

Manuela Coletti, Acting Manager, Craigsfarm Community Development Project Ltd

Lyn Pornaro, CEO, Disability Equality Scotland

Frazer Scott, Chief Executive Officer, Energy Action Scotland

Claire Ritchie, Chief Executive (Interim), EVOC (Edinburgh Voluntary Organisations' Council)

Terry McTernan, Chairperson, Ferguslie Community Council

Imogen Dow, Head of Campaigns, Friends of the Earth Scotland

Ashley Vaughan, Development Coordinator, Fullarton ConneXions

Laurie Macfarlane, Co-Director, Future Economy Scotland

Ian Bruce, Chief Executive, Glasgow Council for the Voluntary Sector

Liz Murray, Head of Scottish Campaigns, Global Justice Now

Sara Redmond, Chief Officer of Development, Health and Social Care Alliance Scotland (the ALLIANCE)

Mhairi Snowden, Head of Policy, Homeless Network Scotland

Sabine Goodwin, Director, Independent Food Aid Network

Dave Watson, Director, Jimmy Reid Foundation

Jill Kent, Chair, Justice & Peace Scotland (Scottish Catholic Bishops' Justice and Peace Commission)

Eppie Sprung, Founder, Next Chapter Scotland

Satwat Rehman, CEO, One Parent Families Scotland

Jamie Livingstone, Head of Oxfam Scotland, Oxfam

Claire Larkin, Director, Parents for the Future

Rebecca Gowland, Executive Director, Patriotic Millionaires UK

Carole Erskine, Head of Policy & Campaigns (Scotland), Pregnant then Screwed

Claire Telfer, Head of Scotland, Save the Children

Lorraine Currie, CEO, SCIAF

Frances Guy, CEO, Scotland's International Development Alliance

Ruth McLaren, Communications Weaver, Scottish Communities Climate Action Network (SCCAN)

Elizabeth Docherty, Director, Scottish Community Alliance

Susan Paxton, Director, Scottish Community Development Centre (SCDC)

Roz Foyer, General Secretary, Scottish Trades Union Congress

Sara Cowan, Coordinator, Scottish Women's Budget Group

Mike Robinson, Chair, Stop Climate Chaos Scotland

Chris MacLulich, Chief Executive, Tagsa Uibhist

Alex Cobham, Chief Executive, Tax Justice Network

Robert Palmer, Executive Director, Tax Justice UK

Emma Jackson, Convener Public Life and Social Justice, The Church of Scotland

Gerry Mooney, Emeritus Professor, The Open University in Scotland

Lynne Poole, Lecturer, The Open University/UWS

Peter Kelly, Chief Executive, The Poverty Alliance

Jenni Snell, CEO, The Young Women's Movement

Laura Hyde-White, Public Affairs Manager, Transform Scotland

David Somervell, Trustee, Transition Edinburgh

Gerry McCartney, Professor of Wellbeing Economy, University of Glasgow

Mhairi MacKenzie, Professor of Social Policy and Inequalities, University of Glasgow

Hartwig Pautz, Senior Lecturer in Social Sciences, University of the West of Scotland

Michael Pugh, Senior Lecturer (Political History), University of the West of Scotland

Aileen McLeod, Director, Wellbeing Economy Alliance Scotland (WEAll Scotland)

Carolyn Currie, CEO, Women's Enterprise Scotland