

27 May 2026

Dear First Minister,

CC:

- Jenny Gilruth, Deputy First Minister and Cabinet Secretary for Finance and Local Government
- Hannah Mary Goodlad MSP, Minister for Public Finance

Warm congratulations on your re-election. We look forward to working closely with you and your new government in the months and years ahead. As you know, [Tax Justice Scotland](#) is a joint campaign involving more than 50 organisations. We are united in the belief that fair tax systems are essential at Scottish, UK and global levels if we are to build a just and sustainable future for all.

We believe you have a key opportunity – and a responsibility – to use this Parliament to make fundamental improvements to Scotland’s devolved tax system. You can read our priorities for action [here](#) and we would very much welcome the opportunity to meet with you to discuss these. We are also writing to the leaders of the other parties in the Scottish Parliament.

Decisions you make in the weeks ahead are key tests of your commitment to tax justice. In particular, whether you are serious about taxing property wealth better by launching an immediate revaluation of domestic properties alongside a process to replace the outdated and unfair Council Tax. In addition, whether you will accelerate your welcome commitment to ensure that some of the most egregious and wealthy polluters are made to pay through a strong private jet tax, by introducing this in 2027.

### **Time for Honesty on Scotland’s Public Finances**

We are concerned that, despite repeat and widespread warnings, the recent election campaign largely sidestepped the reality of Scotland’s public finance challenge. On current trajectories, the Scottish Fiscal Commission warns Scotland faces “[substantial funding and spending pressures](#)” with Professor Graeme Roy [clear](#) that “a more transparent discussion is essential”. This position is broadly echoed by other [respected independent bodies](#). We hope you will meet this challenge head on.

Importantly, existing spending plans do not fully account for the additional investment – both day-to-day and capital – that we believe is necessary to simultaneously eradicate child poverty by 2030, tackle the housing emergency, address funding pressures within social care, effectively expand childcare, and accelerate climate action. Progress across these priorities cannot be sacrificed due to insufficient investment, particularly given that demographic changes will further increase pressure on already badly strained public services. We also know that the under-taxation of wealth disproportionately benefits men, while underfunded public services disproportionately affect [women](#). These are therefore vitally important issues of gender equality, as well as of fairness more broadly.

We welcome the measures you have taken to make Income Tax more progressive in Scotland, but the pace of tax reform must accelerate. We believe it’s time for a fiscal reality check. Attempting to manage the status quo with fewer resources will deepen discontent and further erode public trust. Stronger action to address long-standing injustices must therefore be underpinned by a tax system capable of fairly raising the additional revenues needed to invest at scale and speed.

### **Beyond Income, Better Taxing Wealth**

As the largest devolved tax, Income Tax will continue to play a vital role. We were disappointed that your party ruled out increasing the number of bands or rates in this Parliament. Further revenue-raising measures are highly likely to be required as public sector reforms and overly ambitious efficiency savings are unlikely to be sufficient. Nor can we rely on increases to the Block Grant, with a

UK spending focus on reserved areas, particularly defence. Fairness must, of course, be central to any future Income Tax reform, but the scale of financial pressures may necessitate broad-based rate increases, and this requires open and honest dialogue with the people of Scotland.

However, we can no longer ignore the need to better tax wealth. [Research](#) shows that 83% of people in Scotland believe the gap between those with the most wealth and those with the least is too large. Some 85% of people want taxes on the wealthy to increase, with support shared across age groups, social backgrounds and wealth levels. These findings are good news. They demonstrate that public opinion is not a barrier to the necessary bold action on tax reform. While key powers remain reserved to Westminster, and we and our partners Tax Justice UK urge the UK Government to use them, there are important devolved powers which can contribute to better taxing wealth.

### **Replacing Outdated and Unfair Council Tax**

A time-sensitive priority is fixing our broken tax on property wealth. While the SNP manifesto lacked detailed proposals, it committed to placing “high priority” on early cross-party agreement on reform. We urge you to fulfil this promise. While proposals to add two additional Council Tax bands for properties valued above £1 million and £2 million are welcome, they are insufficient and cannot be considered a substitute for fundamental reform.

We therefore call on you to announce an immediate revaluation of properties alongside a time-bound process to replace Council Tax with a new [Proportional Property Tax](#), implemented by 2031 at the latest. Our [polling](#) shows that five times as many Scots support reform within this Parliament as oppose it, with 83% backing a fairer system. There is already broad consensus in Scotland that a fairer system of property taxation is required. We now urge you to provide the political leadership needed to deliver it and to make the creation of a fairer system a key legacy of this Parliament. We believe that early action post-election is essential to averting the unforgivable scenario that we enter the Scottish Election in 2031 without having implemented meaningful reform.

Replacing Council Tax is a vital first step towards better taxing land wealth. As the [Poverty and Inequality Commission](#) highlighted in 2023, comprehensive information on land ownership and value is essential for fair land taxation. We urge you to quickly instruct a programme of work to achieve this, as a necessary prerequisite to taxing land wealth.

By using devolved powers to better tax wealth, the Scottish Government can also strengthen its position in calling for UK-wide reform. [Tax Justice UK](#) analysis suggests that measures, such as a UK-wide 2% tax on individuals with assets worth more than £10 million, could raise over £50 billion annually. We also urge you to press the UK Government to do more to champion global tax cooperation, including through the agreement of a strong [UN Convention on Tax](#).

### **Making Polluters Pay: Scotland’s Private Jet Tax**

We strongly welcome the Scottish Government’s commitment to replacing the UK-wide Air Passenger Duty with Air Departure Tax from April 2027, with – under current plans – a new Private Jet Supplement added a year later. However, we urge you to ensure this clearly fair measure is introduced from the outset. Delaying the Supplement by a year is inconsistent with climate justice and your government’s stated support for the polluter pays principle.

The Supplement must also be set at a level high enough to [meaningfully](#) deter the use of this high polluting form of transport, which is largely the preserve of the wealthy. A high rate will raise significant revenue for faster, fairer climate action, such as decarbonising Scotland’s buildings or making public transport more affordable and accessible. Committing now to introduce the Supplement in April 2027 would allow preparatory work to begin immediately and bring forward the additional revenues it would generate. This would also strengthen the Scottish Government’s voice at UK and global levels in support of the polluter pays principle.

## Delivering a Fairer Tax System for Scotland

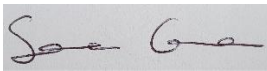
With the election now over, the responsibility is clear: to move beyond pre-election rhetoric and focus on the practical steps needed to deliver a fairer tax system in Scotland.

In this new Parliament, we are committed to playing our part by building public support for fair tax reform, challenging regressive narratives, and creating space for political ambition. In turn, we urge you to show the vital political leadership needed on tax justice to help invest in building a fairer, greener Scotland for all.

Bold steps towards tax justice are about improving people's lives, reducing inequality, and enabling investment in the public services and climate action that Scotland needs. They offer a hopeful shared path forward, and we urge you to take the crucial next steps.

We hope you will meet with us to discuss these issues further.

Yours sincerely,



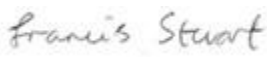
Sara Cowan  
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Jamie Livingstone  
Head of Oxfam Scotland



John Dickie  
Director



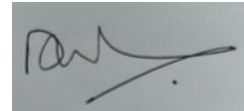
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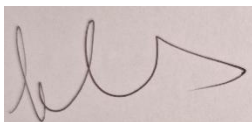
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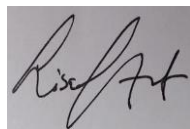
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