SNP warned raising taxes to fund gaps 'will be hard'

The Times (London)
September 11, 2024 Wednesday
Edition 1, Scotland

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Section: NEWS; Pg. 5 **Length:** 214 words

Byline: Greig Cameron

Body

<u>SNP</u> ministers have been <u>warned</u> by a leading academic that they <u>will</u> find it "very <u>difficult"</u> to raise more money through higher <u>taxes</u> to <u>fill gaps</u> in Scotland's public finances.

David Heald, emeritus professor in the Adam Smith Business School at the University of Glasgow, also described the way council <u>tax</u> was calculated as "ludicrous" and called for reform.

Heald told members of Holyrood's finance and public administration committee that basing council <u>tax</u> on housing valuations from the previous century should no longer be tolerated.

He said: "It is ludicrous we are still using 1991 values. Everyone knows that but no political party dare move ... Unless the parliament can find some way of building cross-party consent on reforming council <u>tax</u>, the system <u>will</u> become more and more irrational, more and more inequitable, more and more inefficient."

Asked to sum up the options for the government in its spending, Heald said: "If you spend more on not having university tuition fees, spend more money on disability payments, on introducing benefits like Scottish child payment, the money has to come from the rest of the Scottish **budget**.

"I think we have got to the point now that getting more <u>tax</u> revenue in by higher rates is going to be very <u>difficult</u> politically and economically."

Load-Date: September 11, 2024