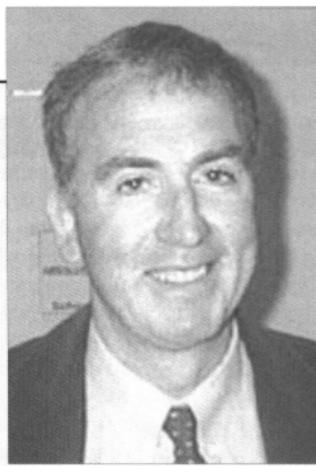


Land Taxation & Scotland: the time has come?



■ Calum MacDonald MP



■ Donald Gorrie MSP

WESTERN Isles Labour MP Calum MacDonald greeted delegates to the conference of the International Union for Land Value Taxation in Edinburgh with the news that their theme was politically relevant in Scotland.

"This is the perfect time to be meeting in Scotland, because we are now debating the hugely important issue of land reform. There is a Land Reform Bill in front of the Scottish Parliament, and it is an issue that has been on the agenda for over 100 years. But this is the first time that we have had an opportunity in that century to tackle it in a fundamental way.

"I am no specialist in the subject of land value taxation, but I have a serious interest in land value taxation. Again, you are meeting at an exciting time for those of you who have been pursuing this over many years, because it is now being discussed and it is up for debate; it is on the agenda, placed there by the Green Paper which was

launched in 1999, trying to make sure that LVT was kept on the agenda. I thought there would come a time when there would be the need for having that kind of serious debate.

"There would have been no debate but for devolution, which gave the foothold for the discussion."

He said that something had gone wrong with the founding principles. He noted considerable opposition from people who ought to be the foremost supporters of the proposed land reform. The Law Society of Scotland had described the proposed legislation as "unworkable". Jim Hunter, of the Highlands and Islands Enterprise Board, had described them as potentially counter-productive.

"The time has come to think again, to go back to first principles, and insure that the Scottish Parliament delivers a land reform worthy of the title."

At present the right to roam the countryside was the central issue of the debate. There was, however, the need for "radical reform of ownership".

He appealed for a "convincing political argument" for a change in the pattern of

ownership. People did not find convincing the historical reference to the highland clearances.

Liberal Democrat MSP Donald Gorrie, a member of the Scottish Parliament's finance Committee, told the conference that "we have to capture some Ministers in the Scottish Executive". But he said that a far greater problem than landowners were the civil servants, who were an unmitigated disaster.

On LVT, he said that the Scottish Parliament had complete control over local government finance, "so we can re-invent local government taxation. That is opportunity No.1". He said that local government should reduce its financial dependence on central government. "I am an enthusiast for land value taxation" – which he suggested could be applied locally on an experimental basis. "Most politicians think that LVT is like a black art, alchemy. The rural fraternity think that LVT would hit the farmers, so rural MPs are against it or question it."

He suggested that replacing commercial urban rents with LVT would be a good strategy, because "if you proved that worked, you can tackle the rural and residential sectors".

Spirit of the Land

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are the birthright of every human being and each human has a right to an equal share.

Centuries of violence, aggression and greed have made a mockery of that. Some are born "heirs" to thousands of acres. Others have no place to lay their heads.

What will our government (our dreadfully cautious government) do to give back to the poor the land, sea and air of which they were deprived at birth? It uses its power to imprison cannabis-users. Will it use that same power to redistribute our natural, God-give resources?

Does modern economic theory have a religious foundation? Of course: Mammon is God!

Is there an alternative? Yes, but you won't like it: "Blessed are the poor."

Sharing the resources of the seas

SCOTLAND'S OFFSHORE resources featured as a major topic at the Edinburgh conference of the International Union for Land Value Taxation in July.

■ **Michael Cunliffe**, Head of the Crown Estate Commissioners for Scotland, described how the revenue from the use and development of the estates natural and land-based assets, such as foreshore leases, are handed to the Treasury to be used for public expenditure. He forecast that the potential value of the Crown Estate's rights over the seabed – for the development of offshore energy generation schemes – would be very significant for Scotland in the future.

■ **Alastair McIntosh**, Fellow of Edinburgh's Centre for Human Ecology, meshed personal recollection, folk story telling and socio-economic theory to

emphasise the importance of radical land reform.

■ **Hugh Allen**, Secretary of the Mallaig & North West Fishermen's Association, said "Community control" of the fisheries was a live political issue for rural and highland areas.

■ **David Thomson**, a marine resources consultant, analysed the increasing concentration of use rights to the fruit of the seas in fewer hands, and emphasised that this was the marine equivalent to the highland land clearances.

■ **Dr. Galina Titova** from St. Petersburg, who is working on the UN Global International Waters Assessment Programme, set out a global strategy for the sustainable use of the earth's marine resources based on the fair distribution of sea-based rental values.