

# Chartered Institute of Taxation – Scotland Survey

March 2021

The following questions are about what you think about taxation in Scotland.

## Question 1

Thinking about the different types of taxation listed below, who do you think makes the decisions for setting each tax for taxpayers in Scotland?

	UK Parliament			Scottish Parliament			Mixture of UK & Scot Parliaments			Don't know / No answer		
	%			%			%			%		
	'18	'19	'21	'18	'19	'21	'18	'19	'21	'18	'19	'21
Base: All (1,098)												
Income Tax	21	22	25	41	48	43	34	26	27	5	4	4
Value Added Tax (VAT)	79	81	80	8	8	9	7	7	7	5	3	5
Corporation tax	62	63	68	16	15	13	12	11	10	11	11	8
Land and Buildings Transaction Tax (LBTT)	24	28	29	43	43	43	13	10	11	20	19	17

## Question 2

Thinking broadly about the tax system in Scotland, to what extent do you agree or disagree with the following statements?

	Strongly agree %			Tend to agree %			Neither agree nor disagree %			Tend to disagree %			Strongly disagree %			Don't know %		
	'18	'19	'21	'18	'19	'21	'18	'19	'21	'18	'19	'21	'18	'19	'21	'18	'19	'21
Base: All (1,098)																		
The tax system in Scotland is clear and easy to understand	2	4	2	16	13	17	25	26	29	30	32	30	18	18	16	9	7	7
Scots need better information about how taxes are decided in Scotland	45	45	41	39	41	42	9	9	11	3	2	3	1	1	2	2	2	2
The relationship between UK-wide and Scottish taxes is easy to understand	2	2	2	12	8	11	17	20	18	37	36	40	23	26	22	9	9	7

## Question 3

Thinking about the amount of *income* tax you pay and how it has changed in recent years, which ONE of the following three statements comes closest to your view?

	2018	2019	2021
	%	%	%
Base: All (X,XXX)			
The amount of income tax I pay has gone up in the last few years	39	45	43
The amount of income tax I pay has gone down in the last few years	10	8	7
The amount of income tax I pay has remained about the same in the last few years	29	26	30
Not applicable	22	20	20

### Question 4

As you may know, a new ‘Scottish Taxpayer status’ was introduced in 2016, outlining who is a Scottish taxpayer for the new Scottish Income Tax. Which one of the following statements best describes your awareness and understanding of the new Scottish Taxpayer status”?

Base: All (1,098)	2018	2019	2021
	%	%	%
I am aware of the Scottish Taxpayer status and understand a lot about it	16	9	10
I am aware of the Scottish Taxpayer status and understand a little about it	32	26	29
I am aware of the Scottish Taxpayer status but do not know anything about it	16	20	18
I am not aware of the Scottish Taxpayer status	36	45	42

### Question 5

Since 2015, the Scottish Parliament has had some powers over taxation and has made some changes, for example with new rates and bands of income tax and changes to property taxes like Council Tax. With that in mind, which of the statements below comes closest to your view

Base: All (1,098)	2021
	%
I am aware that the Scottish Parliament has made changes to tax and this has had an impact on the amount of tax I pay (either more tax or less tax)	46
I am aware that the Scottish Parliament has made changes to tax but this has had no impact on the amount of tax I pay	20
I am not aware that the Scottish Parliament has changed the tax system	33

## Question 5

The Scottish Parliament can make decisions on taxes and spending in a number of different ways. How much, if anything, would you say you know about the powers the Scottish Parliament in terms of each of the issues listed below?

	Know a lot	Know a little	Aware of but know no details	Not aware of
	%	%	%	%
Base: All (1,098)				
Powers to make changes to income tax rates in Scotland	10	37	27	26
Powers to make changes to taxes on property, such as council Tax, Business Rates and Land and Buildings Transaction Tax	8	33	34	25
Power to introduce new local taxes in Scotland, such as the Workplace Parking Levy and the Tourist Tax	6	29	31	33
Power to borrow money to meet spending plans or to meet shortfalls in income tax receipts	7	20	28	45
Power to change the amount of money it spends on policy areas it has responsibility for	9	35	32	24

### Technical details:

- The survey was designed by The Diffley Partnership and invitations were issued online using the ScotPulse panel,
- Results are based on a survey of 1,098 respondents,
- Results are weighted to the Scottish population by age and gender.