# Chartered Institute of Taxation – Scotland Survey

**January 2023**

The following questions are about what you think about taxation in Scotland. As always, please be assured that your answers are entirely confidential.

### 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?

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Base: All (1,145) | UK Parliament  % | | | | Scottish Parliament  % | | | | Mixture of UK & Scot Parliaments  % | | | | Don’t know / No answer  % | | | |
| ‘18 | ‘19 | ‘21 | ‘23 | ‘18 | ‘19 | ‘21 | ‘23 | ‘18 | ‘19 | ‘21 | ‘23 | ‘18 | ‘19 | ‘21 | ‘23 |
| Income Tax | 21 | 22 | 25 | 23 | 41 | 48 | 43 | 52 | 34 | 26 | 27 | 20 | 5 | 4 | 4 | 6 |
| Value Added Tax (VAT) | 79 | 81 | 80 | 73 | 8 | 8 | 9 | 12 | 7 | 7 | 7 | 9 | 5 | 3 | 5 | 7 |
| Corporation tax | 62 | 63 | 68 | 58 | 16 | 15 | 13 | 19 | 12 | 11 | 10 | 11 | 11 | 11 | 8 | 12 |
| Land and Buildings Transaction Tax (LBTT) | 24 | 28 | 29 | 24 | 43 | 43 | 43 | 44 | 13 | 10 | 11 | 14 | 20 | 19 | 17 | 18 |

### Question 2

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

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Base: All (1,145) | Strongly agree  % | | | | Tend to agree  % | | | | Neither agree nor disagree  % | | | | Tend to disagree  % | | | | Strongly disagree  % | | | | Don’t know  % | | | |
| ‘18 | ‘19 | ‘21 | ‘23 | ‘18 | ‘19 | ‘21 | ‘23 | ‘18 | ‘19 | ‘21 | ‘23 | ‘18 | ‘19 | ‘21 | ‘23 | ‘18 | ‘19 | ‘21 | ‘23 | ‘18 | ‘19 | ‘21 | ‘23 |
| The tax system in Scotland is clear and easy to understand | 2 | 4 | 2 | 4 | 16 | 13 | 17 | 21 | 25 | 26 | 29 | 24 | 30 | 32 | 30 | 27 | 18 | 18 | 16 | 18 | 9 | 7 | 7 | 7 |
| Scots need better information about how taxes are decided in Scotland | 45 | 45 | 41 | 47 | 39 | 41 | 42 | 37 | 9 | 9 | 11 | 11 | 3 | 2 | 3 | 2 | 1 | 1 | 2 | 1 | 2 | 2 | 2 | 2 |
| The relationship between UK-wide and Scottish taxes is easy to understand | 2 | 2 | 2 | 3 | 12 | 8 | 11 | 12 | 17 | 20 | 18 | 18 | 37 | 36 | 40 | 34 | 23 | 26 | 22 | 26 | 9 | 9 | 7 | 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?

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Base: All (1,145) | 2018 | 2019 | 2021 | 2023 |
| % | % | % | % |
| The amount of income tax I pay has gone up in the last few years | 39 | 45 | 43 | 55 |
| The amount of income tax I pay has gone down in the last few years | 10 | 8 | 7 | 4 |
| The amount of income tax I pay has remained about the same in the last few years | 29 | 26 | 30 | 18 |
| Not applicable | 22 | 20 | 20 | 24 |

### 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 (1,145) | 2018 | 2019 | 2021 | 2023 |
| % | % | % | % |
| I am aware of the Scottish Taxpayer status and understand a lot about it | 16 | 9 | 10 | 11 |
| I am aware of the Scottish Taxpayer status and understand a little about it | 32 | 26 | 29 | 26 |
| I am aware of the Scottish Taxpayer status but do not know anything about it | 16 | 20 | 18 | 21 |
| I am not aware of the Scottish Taxpayer status | 36 | 45 | 42 | 42 |

**Technical details:**

* The survey was designed by The Diffley Partnership and invitations were issued online using the ScotPulse panel,
* Results for 2023 are based on a survey of 1,145 respondents,
* Results are weighted to the Scottish population by age and gender.