Time to tax

Briefing Paper

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OXFAM SCOTLAND

The case for fairer taxation in the 2023-24 Scottish Budget and beyond to fight poverty, cut inequality, invest in care, and tackle the climate crisis

Summary of Recommendations

The Scottish Government should use the Scottish Budget 2023-24 to:

- **Increase the money available to spend from national devolved taxes, while ensuring changes mitigate any potential perverse impacts from the Block Grant Adjustment on the overall budget.**
    - For example, it could increase Income Tax rates and reduce thresholds to ensure it can increase revenues from devolved taxation, while ensuring increases are progressively greater for those with higher incomes and reducing the tax paid by the very lowest earners. It could also add new tax bands to increase progressivity.
- **Use these increased national tax revenues to protect those on low incomes during the cost-of-living crisis.**
    - Increase spending on public services to provide fair pay and to deliver high-quality services for all.
    - Increase the value of all devolved social security entitlements to a level that protects people from poverty:
        - At a minimum, uprate devolved benefits in line with inflation – and then ensure they keep pace with it.
        - Double the Carer's Allowance Supplement in 2023/24, and then significantly increase the value of the replacement Scottish Carer's Assistance while widening eligibility to support more unpaid carers.
        - Build on investment in the Scottish Child Payment to ensure that – alongside ensuring work does more to protect people from poverty, delivering person-centred employability, and further expanding high-quality, accessible and flexible early learning and childcare – Scotland meets the child poverty targets.
        - Ensure the Scottish Welfare Fund is an adequate and accessible lifeline to those facing acute income crisis. Simultaneously protect the Whole Family Wellbeing Fund.
- **Enable local authorities across Scotland to increase Council Tax, while protecting those on lower incomes.**
    - While Council Tax rates are set by local authorities, the Scottish Government should assist them to increase tax revenues to support local services, if this is coupled with a more generous Council Tax Reduction Scheme and additional efforts to ensure all those who are eligible receive it.
- **Announce an urgent process of fair tax reform that targets wealth while also making polluters pay so that Scotland can invest more in the actions needed to deliver a wellbeing economy for people and planet.**
    - Kick-start the long-stalled process to reform or replace Council Tax, including via new local taxes which target wealth while also incentivising emissions reduction by making polluters pay for their damage.
    - Immediately consult on a comprehensive Net Wealth Tax for Scotland at national level, taking account of all forms of wealth, recognising this would require legislation at Scottish and UK levels, and consideration of possible capital flight. Starting this process would, at a minimum, encourage a UK-wide debate on the need to shift the focus of taxation from earned income to currently under-taxed wealth.

Overview and Introduction

Scotland faces a public finance triple whammy of rising need, increased costs and soaring inflation. It comes amid a backdrop of looming real-terms UK spending cuts and worsening global crises – including wealth inequality, widening gender inequality, and a runaway climate crisis. Yet major and sustained public investment is needed in Scotland to: invest more in the schools, hospitals, and other public services which people on low incomes, women[1] and racialised communities[2] rely on most; ensure devolved social security entitlements fully protect people from poverty; and to deliver upon key policy priorities – including the climate crisis and investing in care. While there's widespread talk of the UK now facing the highest tax "burden"[3] in generations, the fact is that tax falls far short in terms of raising the revenue needed for public spending. Given the Scottish Parliament's limited borrowing powers, **now is the time to re-think how much tax revenues we raise in Scotland, and crucially, from whom and from what.** For too long, common-sense tax changes – particularly to better tax wealth and carbon – have been missing. This must change – and quickly.

The UK Government has a major role to play, but the Scottish Parliament also has tax powers which should be used, starting with the Scottish Government's Budget on December 15. Better and fairer tax is an essential policy tool which must be used to pay for the services we want and need, while unlocking a fair society in which we tackle inequality[4] and address poverty. It's long past time for those with the broadest shoulders to contribute more towards a wellbeing economy that puts people and planet first. Therefore, drawing on Oxfam's global approach on the role of tax in tackling inequality and poverty, this briefing explores why, and how, Scotland must look afresh at the way it generates revenue through devolved taxes, including new ones, with recommendations to drive progress.

Principles for Fairer Taxation

The following principles should inform budget planning and long-term policy development on tax in Scotland:

- Tax revenue is a public good and it should be used to help build a fairer wellbeing economy, benefitting everyone.
- We must better use tax to protect those on low incomes from poverty, fund high-quality public services, invest in care, and drive climate action. To do so, while protecting human rights, we must maximise available resources through a broader mix of progressive taxes.
- Whilst raising revenue is a vital purpose of taxation, reducing income and wealth inequality should also be a core objective – recognising the barrier extreme levels of economic inequality create to ending poverty.
- Taxation should be progressive – with those with the most, paying the most – but progressivity should also be judged on whether the overall balance of taxes and spending decisions benefits those on low-incomes, including single and female headed households, the most.
- Tax policy should support climate justice by making polluters pay to incentivise and accelerate emission reduction.

Extreme Economic Inequality and Significant Public Finance Pressure

Globally, there has been a wealth inequality explosion, with billionaire wealth growing to unimaginable levels over the past few years, deepening extreme wealth inequality.[5] This has coincided with rising levels of extreme poverty[6] (living on less than $2.15 per day) – with over 70 million people pushed into this injustice in 2020, an 11% rise. Rising levels of extreme wealth inequality are also fuelling colossal differences in carbon emissions between the wealthiest and the poorest.[7] Meanwhile, the informal, care and domestic work carried out by over 1.3 billion women world-wide continues to be systematically ignored[8], deepening long-standing gender inequalities. Extreme inequality undermines our collective ability to tackle poverty, stop climate breakdown, and build more prosperous societies.[9]

In Scotland, there may not be many billionaires, but the wealth gap is extreme here too: **Scotland's richest households have 217 times more wealth than the poorest.**[10] This level of wealth gap is indefensible when set against the fact that, even before the COVID-19 pandemic and the cost-of-living crisis, **nearly one in five people were in poverty,** with poverty rates even higher for particular groups, including single women with children.[11] Now, service providers who support those on low incomes, including those with caring responsibilities[12] who are mostly women, are sounding the alarm about the scale of financial pressures. Scotland's Children's Commissioner says that what he is "seeing and hearing from children and young people is really terrifying".[13] And there's worse to come. Amid UK-wide recession, forecasters predict the biggest drop in living standards since 1956[14], with rising interest rates and household bills, below inflation wage rises, and an expected surge in unemployment.

While the level of need in Scotland is growing, public finances – at Scotland and local levels – face significant challenges this year, and in future years. The Scottish Government says, amid historically high inflation, its current Budget "is now worth £1.7 billion less in real terms than it was last December".[15] Even though this figure could be calculated differently depending on how inflation impacts are measured, the cut is significant, with added cost pressures from the legitimate efforts by nurses, teachers and local council staff to secure much-needed pay rises. These pressures are likely to continue in future years and be compounded by a wave of UK Government spending cuts beyond 2023-24, which will have a knock-on impact on the Scottish Block Grant. Long-term trends – Scotland's ageing population and its falling birth rate – will also fuel increased demand for services such as care, and a long-term drop in income tax revenue, respectively.

While even maintaining the value of public spending will be very challenging, that isn't enough. The cost of living crisis means that more support is needed to protect people from poverty, and it's already clear that major new investment is also needed to tackle the undervaluation of all forms care and to meet our legal child poverty targets.[16] At the same time, the climate crisis means that Scotland must cut emissions faster while contributing to the support needed by impacted communities: raising additional revenue for this is not an optional extra. These vital priorities cannot be sacrificed because of perceived public finance pressure: tax must generate the revenue needed to deliver on them.

Income and Wealth Inequality in Scotland: A Snapshot

- In the UK, wealth has increased from around three and half times national income in the 1990s to more than seven times in 2020.[17] Scottish wealth grew from five times GDP to more than seven times in the decade to 2015.[18]
- Wealth inequalities fell in Scotland until the mid-2000s but have been growing since 2008. Moreover, the growth in the size of wealth overall means that gaps are widening between those who have wealth and those who don't.[19]
- Wealth is significantly more concentrated than income in Scotland: the 2% of households with the highest incomes had 9% of all income, while the wealthiest 2% of households had 18% of all wealth.[20]
- Gaps in wealth are also increasingly more difficult to reduce, as the growth in wealth has outpaced growth in wages and this reinforces trends of wealth concentration. Generational wealth divides have also grown significantly, driven by rises in the price of assets, namely housing. Without comprehensive wealth taxation, the concentration of wealth and wealth inequalities is likely to increase.[21]
- In Scotland, most wealth is held in pensions and property[22], and financial gender inequality is disproportionately driven by differences in pension wealth between men and women. Lone parent households (the majority of whom are women), those in social rented housing, or where the head of the household is unemployed or economically inactive but not retired tend to have the lowest wealth.[23]

UK Government – Insufficient Progress on Tax and Looming Austerity

Under Scotland's Fiscal Framework, there is a vital role for the UK Government in supporting the Scottish Budget via the Block Grant, while also using its own powers to tackle extreme wealth inequality, including by equalising taxes on income and investment, Corporation Tax, Capital Gains Tax, and Inheritance Tax. While the UK's Government's Autumn Statement[24] announced some positive tax changes, such as expanded temporary windfall taxes, it failed to use tax to generate sufficient revenue – particularly from wealth and income from capital rather than work – to maintain, far less grow, real-terms spending on public services nor to sufficiently support those on low-incomes.

While the 10.1% uprating of social security entitlement will offer some relief to people struggling to make ends meet[25], it will not take effect until April 2023, and it is still below current inflation of 11.1%.[26] Some 600,000 people on Universal Credit will also need to meet with work coaches with a view to increasing their working hours or earnings, risking a surge in conditionality; the Poverty Alliance says this "will strike fear into the hearts of thousands across the country".[27]

Meanwhile, the below-inflation-rise of 9.7% in the National Living Wage, taking the hourly rate to £10.42, will not start until April 2023 and falls short of the real Living Wage, which is already £10.90 an hour.[28] The additional cost of living payments of £900 in 2023-24 for those on means-tested benefits, £300 for pensioner households, and £150 for those on disability benefits are welcome. However, most unpaid carers will remain ineligible for this cash support[29] despite many facing increasing financial hardship[30] – a sharp reminder of the undervaluation of care.

Overall, the UK tax "burden"[31] is increasing as a percentage of GDP from 33% in 2019/20 to 37.5% in 2024/25. Within this, the Chancellor was right to ask for more money from those who can afford it by reducing the threshold for paying the 45p rate of Income Tax from £150,000 to £125,000 and freezing the higher rate thresholds until April 2028. But his decision to freeze the personal allowance at £12,750, as well as the main National Insurance thresholds until April 2028, means those on low and medium incomes will also pay more. Meanwhile, raising the windfall tax on the energy sector from 25% to 35% between 2024 and 2028 (while reducing, though not ending, the damaging loophole[32] allowing oil and gas firms to avoid the tax by investing in North Sea extraction), a temporary 45% Electricity Generators Levy, and halving the tax-free allowances on dividends and Capital Gains Tax must be first steps towards fairer corporate and wealth taxation.

While the Chancellor announced a real-terms increase in the health and education budgets, he imposed a damaging funding squeeze on other already stretched public services. As the Fraser of Allander Institute says: "The implied 1% per annum real terms increases to departmental spending allow the [UK] government to say it is avoiding austerity, but it is unlikely to feel that way to some departments".[33] With those on low-incomes relying most on public services, analysis by the Glasgow Centre for Population Health on the impact of UK Government austerity policies since 2012 suggests this new squeeze may increase excess deaths among the most economically deprived communities.[34]

Despite millions facing famine in East Africa[35], the Chancellor also announced that the UK's Official Development Assistance contribution will remain "around 0.5%"[36] – and will not return to the international target level of 0.7% level "until the fiscal situation allows". While he allocated an additional £1 billion in 2022-24 and £1.5 billion in 2023-24 to "help meet the significant and unanticipated costs"[37] of supporting refugees arriving in the UK from Ukraine and Afghanistan, it not clear if this will be counted within existing ODA, or risk further cuts to projects internationally.[38]

Scotland's Tax Trajectory – Too Little, and Too Slow

Despite the majority of the Scottish Budget – which is worth around £56.5bn in 2022-23[39], including £39bn for day-to-day 'resource' spending – being made up of a Block Grant from Westminster, around a third comes from revenues raised from devolved taxes. The Scottish Parliament therefore has considerable tax powers to help shape the economy, reduce inequality, and raise extra revenue. Currently, Land and Buildings Transactions Tax (LBTT), Landfill Tax, Council Tax and Non-Domestic Rates are fully devolved; Income Tax is partially devolved (with the Scottish Government setting rates and thresholds and the UK Government determining reliefs and allowances); and Air Departure Tax and Aggregates Levy are soon to be devolved. Importantly, the block grant is also subject to a deduction to account for these tax powers and spending decisions, known as the Block Grant Adjustment (BGA).[40] The size of the BGA is based on the relative performance of the corresponding UK tax revenues and social security expenditure, and thus recent changes to income tax at UK level will impact the BGA depending on relative impacts of changes to Income Tax in Scotland. As a result, there are potential perverse impacts through the BGA that could reduce the Scottish Budget overall if the Scottish Government only matches the changes made at UK level.

Nonetheless, the Scottish Government recognises that devolved and local tax policy "play a vital role" in "helping to build a greener, fairer and stronger economy, reinforcing our efforts to reduce inequality and child poverty".[41] It also acknowledges that tax not only raises money for public services but is also a tool to redistribute income and wealth. However, neither will happen automatically. Some use of devolved tax powers has been made. Scotland's current Income Tax rates and thresholds are the most progressive in the UK, albeit marginally, with those on low incomes paying less, and those on higher incomes paying more. The Scottish Government will need to decide how to respond to changes in the UK Government's Autumn Statement. However, while changes to Income Tax to date in Scotland generated more revenue, this was offset by reduced revenues due to lower Council Tax. Taken together, the Fraser of Allander Institute says these changes were progressive, but not revenue raising.[42] Marginal changes to Business Rates, the second biggest revenue source for the Scottish Government, mean businesses with a lower rateable value pay less, with those with a higher rateable value paying slightly more. Changes to Land and Buildings Transaction Tax (LBTT) have exempted more low value properties relative to the rest of the UK, but increased rates for higher value properties. Overall, tax policy in Scotland has been more progressive than at UK level, but marginally so.

The Scottish Human Rights Commission says the Scottish Government has an obligation to "maximise available resources" to fulfil its human rights commitments but that successive governments have "repeatedly failed" to take the opportunity to make substantial and progressive changes to certain aspects of taxation – such as local taxation".[43] It says reforming wealth taxes must be given "serious consideration". Similar calls have been made by the STUC and the Poverty Alliance[44], with CPAG Scotland urging the Scottish Government to assess devolved options "such as Scotland specific taxes on wealth or inheritance".[45]

Public Support for Fairer Tax in Scotland

Polling shows that a majority of people in Scotland (58% in 2020 and 59% in 2021) believe the government should redistribute income from the better off to the less well off.[46] In 2021, 46% said they would prefer tax and spending to increase and, earlier this year, over 60% said they supported tax increases where the increased revenue would be used to fund the social safety net.[47] Some four in 10 people said they would be prepared to pay more taxes themselves to fund public services. Members of the Citizen's Assembly of Scotland[48] advocated for "a tax system that taxes wealth more fairly" and Scotland's Climate Assembly called for a "fair, equitable and transparent tax system that drives carbon emission reductions, while recognising different abilities to pay, and generates revenue to enable energy transition".[49]

The Scottish Budget: A Turning Point for Tax in Scotland?

Analysis suggests that, over time, devolved taxes will have to rise significantly more than in the rest of the UK to avoid cutting spending due to Scotland's demographic challenge.[50] Moreover, this pre-dated the Scottish Government[51] describing the current financial situation as "by far, the most challenging since devolution" with it saying that 40-year high inflation has reduced the value of its current 2022-23 budget by around £1.7 billion. Despite this figure being disputed, the cut is significant regardless of the how inflationary impact is measured, and the squeeze is deepened by public sector pay pressure in response to the cost-of-living crisis, with an extra £700m allocated to pay offers, and further pay pressure likely.[52] While increasing support to those on low-incomes, including via the Scottish Child Payment's Bridging Payments and the Fuel Insecurity Fund, is welcome, the Government has already 'reprioritised' health and social care spending and cut employability schemes.[53] Scotland's Auditor General says next year's financial challenges are "likely to be even harder"[54] while stressing the need for faster public service reform.[55]

Extra UK Government spending on health and education in England[56] means an extra £1.5 billion will flow to the Scottish Government over the next two years. However, amid soaring inflation, the Fraser of Allander Institute says the Scottish resource block grant will be around 3% (£1.1bn) lower in 2023-24 and 2.5% (£900m) lower in 2024-25, than was expected following UK Government's Spending Review in October 2021.[57] The recent changes to Income tax rates and thresholds at UK level will also impact the Block Grant Adjustment and potentially reduce the block grant further. The Scottish Government therefore faces a choice. It can let the money it has available to spend fall, hitting public services and the support it can provide those on the lowest incomes. It can use devolved tax levers to maintain the money it has to spend so it can better protect investment in key priorities. Or it can use these tax levers to increase the money it has to spend so that it can more fully respond to the pressure on public services, boost social security support, and invest in key policy priorities.

While there are limitations on the Scottish Parliament's powers, Oxfam urges the Scottish Government to grow the money it has available to spend from devolved taxes. Short-term, it should consider increasing Income Tax revenues on earned income and other income, which is not savings and dividends (which are set at UK level). It should focus on increasing rates for the Intermediate, and particularly Higher and Top rates[58], and/or reducing thresholds for the higher and top rates of tax, or possibly freezing the rate for the intermediate rate, while ensuring the tax burden for those on the lowest incomes does not increase. Some have argued for a 'Social Renewal Supplement' that would reduce the Higher Rate Tax Threshold from £43,663 to £40,000, raising hundreds of millions of pounds extra within three years.[59] Latterly, IPPR Scotland has also called for the Scottish Government to match the UK Government's reduction of the top tax rate threshold and freezing of the remaining thresholds.[60] Its report also makes the point that every half percentage point increase on the higher and top rates of income tax – or two-percent increase on the top rate only – would raise an extra £100 million, though this may be less once changes in behaviour are accounted for.

Additional bands could also be considered to increase the progressivity of the schedule. While the SNP manifesto committed to "freeze Income Tax rates and bands", it also said it needed the "flexibility to respond to a change in circumstances".[61] Circumstances have changed, and the Scottish Government should respond to them. Where higher broad-based taxation is deemed necessary to raise sufficient extra revenues, these must be spent in ways that specifically increases support to those on low incomes while protecting public services upon which they disproportionately rely. A new report by the STUC[62] argues for a package of changes to Income Tax, including through the creation of an additional income tax band for income between £75,000 and £125,140 set at 44%, that it says could raise an extra £867m per year – as part of a wider package of tax reforms which is says would raise £1.3bn overall.

While taxing the incomes of the richest people in Scotland is important, we also need to tax the stock of wealth they hold. However, with Inheritance Tax reserved at UK level, the Council Tax is the only existing devolved tax that targets any form of wealth. While this is set and collected locally, the Scottish Government plays a major role in the organisation and parameters of the local tax system. Despite promises of reform[63], little progress has been made in the six years since the Commission on Local Tax Reform said the present system "must end".[64] Short of replacing the Council Tax, IPPR Scotland[65] and others[66] have called for changes to make it made more progressive. This could include exempting people in poverty, while also setting out wider options to raise extra revenue for local expenditure[67], including a land value tax, local inheritance tax, and a local payroll tax for low-pay employers.

In 2023-24, the Scottish Government could empower local authorities to raise Council Tax rates, but this should be coupled with action to make the Council Tax Reduction Scheme[68] more generous, including broadening eligibility, to protect those on low incomes. Research for the STUC suggests increasing Council Tax rates for more expensive properties. [69] The Scottish Government could also close the tax gap in Council Tax revenues between Scotland and the rest of the UK, worth hundreds of millions of pounds per year[70], and set to rise following the Autumn Statement. However, these would be short-term sticking plasters to a regressive tax which is collected on the basis of valuations conducted in 1991, so radical overhaul or replacement of the Council Tax will remain essential. There is a strong case for moving payment from occupiers to owners and aligning rates more strongly with property/land values.[71] The Scottish Government could also consider replacing LBTT with a land value tax and reforming the current taxation of businesses via the Non-Domestic Rates, while also adjusting the Scottish Landfill Tax to raise more revenue.

The Scottish Government could also introduce a local wealth tax if the revenue generated is spent locally. Modelling for the STUC[72] suggests this could be levied at household level – across property wealth, pension wealth, net financial wealth and physical wealth – at 0.5%-2% on assets above £1 million to raise £1.4bn annually. Wealth taxes have been proven to operate at sub-national level, as they do in Switzerland, where cantons set different rates and all asset classes are subject to wealth taxation except elements of pensions. In Switzerland, wealth taxes raise significant income and affect much of the middle class in addition to the wealthiest families. Evidence shows that there is little downward competition on tax rates, but some behavioural impacts.[73] However, the modelling for the STUC has shown that even with an assumed avoidance rate of 35%, a wealth tax can still generate significant revenue.[74]

Crucially, the Scottish Government can also propose new national taxes to raise additional revenue, by seeking UK Parliament approval, creating an opportunity for it to explore how to better tax all forms of wealth. An ambitious Net Wealth Tax could be levied on the total wealth accumulated by an individual (above a threshold) based on the net value of all assets (after debts). Not only could this raise significant revenue, but The Fraser of Allander Institute has previously said that if the Scottish Government wants to cut inequality then wealth taxation "could – in principle – be an important policy lever".[75] The Scottish Greens – who now have ministerial positions within the Scottish Government – have also previously proposed a "Millionaires Tax" of 1% annually on all wealth and assets above a £1m threshold, including property, land, pensions, and other assets.[76] While new national taxes like this would need UK secondary, and Scottish primary and secondary legislation, Scotland should immediately consult on the feasibility of a new Net Wealth Tax for Scotland, as well as alternative options, if necessary, to tax wealth at Scotland-wide or local levels. Within this, the potential for wealthy individuals to leave Scotland or hide their wealth should be carefully considered, whilst recognising and promoting that a fairer Scotland is in the interests of everyone.

Oxfam's Global Approach: Using Tax to Fight Poverty and Inequality

Globally, Oxfam sees fiscal justice as central to the fight against extreme and growing economic inequality.[77] After all, there is no shortage of money. There is only a shortage of courage and will to tackle inequality, and the wealth and might of the rich and the powerful. By November 2021[78], the wealth of the 10 richest men globally had doubled since the start of COVID-19. Meanwhile, 99% of humanity were worse off. Shockingly, Oxfam estimates that inequality is contributing – through hunger, the denial of access to quality healthcare, gender-based violence, and climate breakdown in poor countries – to the death of at least one person every four seconds.[79]

This is happening not by chance, but choice. Extreme inequality is a form of economic violence, with policies skewed in favour of the richest people, harming most ordinary people. In April, we estimated an extra 263 million people could be pushed into extreme poverty in 2022, reversing decades of progress.[80] At the same time, conflict, COVID-19 and climate change mean up to 828 million people face hunger[81] and governments failed to prevent the pandemic from deepening gender inequality, including through a surge in caring responsibilities that was predominantly provided by women as public provision shrank, as well as the disproportionate impact on racialised groups.

Our already extremely unequal world is now even more unequal – and we need to use tax policy to drive a different course. Yet, of the 161 countries tracked in Oxfam's Commitment to Reducing Inequality, some 95% have failed to increase tax on the richest people and corporations.[82] Little wonder then, that an estimated 85% of the world's population will be in the grip of austerity by 2023.[83] Oxfam is warning that women will suffer most, as they are impacted by cuts to services, social protection and infrastructure twice: first directly, through rising prices or loss of jobs; and then indirectly, because they are made society's 'shock absorbers' and expected to survive and take care of others when the state steps back. Oxfam therefore describes austerity as a form of gender-based violence.[84]

Every government in the world should immediately implement National Inequality Reduction Action Plans that boost inequality-reducing public spending and increase workers' rights and pay, while monitoring progress on reducing inequality. While also rewriting the rules within their economies to pre-distribute income, change laws, and redistribute power,[85] these inequality reduction plans should:

- Protect education and health systems from budget cuts, ensuring resources are allocated equitably and effectively;
- Fund universal social protection for those on low incomes, including women, children and marginalised groups;
- Increase investment in care to reduce women's disproportionately high level of care responsibilities.

Rich nations should also deliver global solidarity, through debt relief/cancellation, increased Official Development Assistance, boosted climate finance, and additional money to address climate-induced loss and damage.

Funding Inequality Reducing Measures

Never has there been a greater need to increase public spending, to tackle poverty, hunger, climate change and inflation, and to invest in a fair recovery for all. To fund inequality-reducing measures, common-sense changes to tax are essential. This is because the "cost of living" crisis is actually a "cost of profit" crisis – of rising billionaire wealth and corporate mega-profits.[86] All governments must restrain extreme wealth through progressive taxation of wealth and corporate windfall profits. We recommend[87]:

- **Implementing an urgent and temporary pandemic excess profits[88] tax of 90% on the world's largest corporations;**
- **Introducing one-off solidarity wealth taxes on new billionaire wealth created during the pandemic;**
- **Introducing permanent wealth taxes on the richest**.

Temporary and one-off taxes must evolve into permanent progressive taxes on capital and wealth to raise vital revenue for public services while cutting wealth inequality. These taxes would help to rebalance the taxation of capital and labour, and combat the super wealthy's disproportionate political power and outsized carbon emissions.[89] Estimates suggest that a net wealth tax of just 2% on personal wealth above $5m, 3% above $50m and 5% above $1bn, could generate $2.52 trillion worldwide.[90] This revenue could lift 2.3 billion people out of poverty, make enough COVID-19 vaccines for the world, and deliver universal healthcare and social protection for everyone in low- and lower-middle-income countries. Such a tax is backed by wealthy individuals like the Patriotic Millionaires,[91] and polling across countries consistently finds majority support for increased wealth taxation.[92]

Using Tax to Make Polluters Pay in Scotland

Rich, high-polluting nations, including Scotland, must use every tool, including tax, to deliver climate justice. Global temperatures are already 1.1°C higher and the past eight years are on track to be the warmest on record.[93] The super-rich are super-charging climate breakdown. Oxfam estimates that, each year, the emissions generated by the investments of just 125 billionaires are nearly 10 times those generated in Scotland[94] and that, in the UK, the wealthiest 1% of people each produce 11 times the emissions of someone in the poorest half of the population.[95]

Yet those who did least to contribute to climate change face spiralling impacts. East Africa is a prime example of severe hunger, made worse by climate change. Somalia, Kenya and Ethiopia face the worst drought in 40 years; without intervention, one person is likely to die of hunger every 36 seconds between now and the end of the year.[96] Not only are humanitarian appeals hugely under-funded[97], but rich countries have failed to mobilise the promised $100 billion per year to help low-income nations to adapt.[98] Until recently, they have blocked a Loss and Damage facility to channel additional money to communities facing climate impacts that cannot be avoided by cutting emissions or by adapting to rising temperatures. Even now, significant work is needed to deliver on progress achieved at COP28.[99]

Scotland has relatively strong emissions targets – net zero by 2045, with a 75% cut by 2030 – and in 2020, emissions were 51% lower than in 1990, hitting the legal target and ending a run of three missed targets in a row.[100] Yet this was due to a pandemic-related dip with insufficient progress in key sectors, such as transport. Worryingly, the UK Committee on Climate Change warns that future annual targets will be "very difficult to meet".[101] Emissions from goods and services used in Scotland but produced overseas have also fallen much more slowly.[102] More positively, the Scottish Government trebled the Climate Justice Fund[103], with a world-leading allocation to address loss and damage.[104] However, it should bolster this example by financing this support for impacted countries, whilst accelerating emission cuts in Scotland, through taxation policy that makes polluters in Scotland pay for their damage.

While noting that the 2022-23 Scottish Budget lists £2.86bn-worth of climate related activities, about 6.7% of the total budget, research for Stop Climate Chaos Scotland (SCCS)[105], co-funded by Oxfam Scotland, says this falls short of what is needed to deliver the fair and just transition at the speed needed. The report examines how existing spending could be used better, but also how additional revenue could be raised. It says climate action should be funded from general taxation, with the revenues invested in ways which both reduce emissions and mitigate the cost of living, such as insulating homes. It makes recommendations for the UK and Scottish governments, as well as local authorities, with those relating to Scottish Government tax policy including:

- Increasing income tax revenue to fund action on climate change, with increases falling mostly on higher and top-rate taxpayers because they are almost always also high-emitting individuals and have greater capacity to pay;
- Setting up a rapid and time-limited, independent commission to look at the options for replacing the Council Tax and other local taxes with a land, property and/or local wealth tax, with climate justice built in;
- Introducing environmental taxes aimed at changing behaviours of emitters, such as: Workplace Parking Levies; linking business rates to a business' carbon footprint; pay-as-you-throw taxes on household waste; a Carbon Emissions Land Tax on owners of land which emits more carbon than it captures; and a nitrogen levy in farming.

Airport Departure Tax (ADT) was devolved to the Scottish Government in 2016, but is not yet operational. The Climate Assembly[106] recommended a Frequent Flyer Levy to "address the unfairness of frequent flyers causing disproportionate emissions". The Scottish Government says it will review rates and bands of the existing Air Passenger Duty before introducing the devolved ADT. This must fully support the delivery of climate justice.

Oxfam endorses SCCS' call for the Scottish Government to maximise the use of its existing fiscal levers and identify new and additional sources of finance, using a polluter pays approach, to accelerate emissions reduction in Scotland. We also support the call for the Scottish Government to set up a time-limited independent working group to look at the ideas proposed in the SCCS report and to advise Ministers ahead of the Programme for Government in 2023.

Using Tax to Fully Value and Invest in Care in Scotland

Quality public services, paid for by progressive taxes which recognise a taxpayer's ability to pay, are the essential bedrock of efforts to reduce and redistribute care. When governments choose not to invest in much-needed equalising policies and public services, like social care, women are often left to fill the gap, pushing them further into time and income poverty. Building a fairer and more gender just Scotland, one that is much more resilient to shocks like the cost-of-living crisis and COVID-19, requires deep and sustained action to better value and invest in care and all those who provide it – paid and unpaid, for both adults and children. Scotland must choose to use devolved taxes to deliver the revenue needed to make this investment in care.

Too often, those who access care or care for someone face deep personal and financial costs:

- Three out of five people become unpaid carers for people with additional support needs at some stage in their lives[107] but 26% report struggling to make ends meet and 39% report having no break in the last 12 months.[108]
- Over 208,000 people work in Scotland's social care sector[109] but there are huge retention issues[110] with their work "fulfilling, but not always fair".[111] Over a quarter of UK residential care workers are in poverty, or close to it.[112]
- Childcare responsibilities deeply impact an individual's income, with 38% of working age single parents in poverty.[113] Surveys show that 44% find it 'extremely difficult' to afford food or cannot afford it.[114]
- Nearly half of all those in poverty in the UK are disabled people or live in a household with a disabled person.[115]
- 70% of unpaid carers are women.[116] They also account for 96% of childcare[117] and 80% of adult social care staff.[118]

Despite modest increases in social care funding in Scotland, and a pledge for it to rise by 25% this Parliament[119], more is needed to deliver fair work, and to minimise unmet need.[120] Plans for a National Care Service are progressing[121], but the Independent Review warned that massive extra investment will be needed[122], and even more will be required to deliver transformative change. Instead of redirecting money from other vital public services, Oxfam has previously called on the Scottish Government to consult on a dedicated Scottish Social Care Tax on high incomes or wealth.[123]

"I am so worried about how I can possibly keep this going as the costs keep increasing when there is very little I can do to make savings." – Unpaid Carer, via Carers Scotland [124]

While the extra financial support available to unpaid carers of people with additional support needs in Scotland is welcome, spiralling cost pressures mean the value and reach of devolved entitlements must grow before and after the new Scottish Carers Assistance is rolled out in 2023.[125] Similarly, while increases to the Scottish Child Payment[126] are positive, one in four children in Scotland still live in poverty[127] and extra support will be needed to meet Scotland's legal child poverty targets – including the interim 2023/24 target of 18%. With child poverty inseparable from parent poverty, tackling the drivers of parent poverty is also essential – including improving the quality of work and addressing the cost of childcare. Calls[128] to further extend the funded-childcare entitlement[129] will need new resources.

"We are barely making ends meet, depending on food banks and hand outs by family and friends."
– Single Parent, via One Parent Families Scotland[130]

To drive new action to better value all forms of care, more than 50 organisations are backing 'A Scotland that Cares', the campaign for a new National Outcome on Care in Scotland. Right now, care and carers are almost invisible in the Scottish Government's 11 existing Outcomes. The upcoming review is an opportunity to embed this new outcome, with robust indicators to track progress – including on levels of investment. Making care work the visible and valued engine of a wellbeing economy will require increased investment and taxation policy must help drive this progress.

Conclusion: Now is the Time to Tax

Too many governments shy away from levels of tax on high incomes and wealth that would ensure a fairer contribution by those who can most afford it towards public services and social security entitlements while also failing to tackle pernicious and obscene levels of inequality – the Scottish Government cannot be one of them. It must instead choose to respond to the significant pressures facing Scotland's public finances in a way that reflects its stated commitment to building a wellbeing economy[131] – one in which we reduce inequality, fully value and invest in care, end child poverty, and deliver climate justice. And tax will play a critical role.

This briefing illustrates the breadth of options for tax reform available. All that's needed is the political will to implement them. We should look back on this Scottish Budget as a turning point, one that places Scotland on the path to fairer taxation. The Scottish Government must now make the common-sense choice to increase available revenues from devolved taxes next years, and the in the years that follow, to help it meet the scale and urgency of the challenges Scotland faces. **This is the time to tax.**

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Visit the Oxfam Scotland website.

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