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A tax raid on the majority of Scottish workers must be ruled out by other parties at Holyrood, the Scottish Conservatives will argue in a taxation debate.

Speaking as part of a Scottish Parliament exchange today, shadow finance secretary Murdo Fraser will warn about the implications of increasing income tax across all bands.

The Labour Party business will claim that tax hikes are needed across the country, a position both the SNP and the Liberal Democrats are sympathetic to.

But the Scottish Conservatives will say that any increase in the basic rate will hit those workers who can least afford it, with more than 80 per cent of Scotland's taxpaying workforce paid between £11,500 and £43,000 per year.

And they will add that increasing rates at higher levels will reinforce Scotland's reputation as a high-tax economy, and lead to less cash being collected in the long-run.

Finance secretary Derek Mackay has written to all Holyrood parties asking for their views on taxation, even though he has yet to properly set out SNP policy.

When challenged at First Minister's Questions two weeks ago by Ruth Davidson, Nicola Sturgeon refused to rule out increases in income tax for workers north of the border on the basic rate.

This directly contradicts pledges made in previous SNP manifestos, and nationalist MSPs have repeatedly voiced their objections to hiking the basic rate.

Scottish Conservative shadow finance secretary Murdo Fraser said:

"Labour have been quite upfront in saying that they think all workers, including those on low incomes, should pay even more.

"We now need to hear from the SNP if it has changed its mind and also believes it's worth hitting more than 80 per cent of Scotland's taxpayers in

the pocket.

“We simply don’t accept that there is a case for increasing the tax burden on hardworking Scottish families.

“The reality is we are already spending much more on our public services than the UK average, but in too many cases having poorer outcomes.

“And with increasing taxes for those paying above the basic rate, there is a real risk that you end up with a lower tax take as a result.

“It sends out a dangerous message which suggests Scotland is not an attractive place to live, work and do business if we are the highest-taxed part of the UK.

“We want competitive taxes in Scotland to help grow our economy, increase tax revenues and make Scotland the best place to be.

“We reject these calls from Labour to do the opposite, and urge the SNP to make its position clear.”