

EX84. THE COMMISSION ON LOCAL TAX REFORM

The Executive considered a report by the Director of Corporate and Housing Services summarising the findings from the Commission on Local Tax Reform's (the Commission) report titled "Just Change: A New Approach to Local Taxation".

The Commission was established jointly between the Scottish Government and CoSLA and was tasked with identifying and examining alternatives to the current council tax which would deliver a fairer system of local taxation in order to support the funding of local government services.

It is highlighted in the Commission's report that a new taxation system could not be enacted prior to the local government elections in 2017.

Decision

The Executive noted the contents of the report.