

Scottish MPs must vote on 'English taxes' or we'll have...

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David Cameron [is claiming](#) that the so-called devolution of tax powers to Scotland announced yesterday will mean that Scottish MPs should not vote on English tax matters. This is absurd, and pure political hypocrisy on his part.

As [I made clear yesterday](#), the amount of actual tax power being devolved is tiny. To be precise, [the only two taxes where it is true that power is being devolved](#) are the aggregates levy and air passenger duty. That is it. And if anyone thinks those two issues are enough to create a reason for constitutional change then they have lost all sense of political reality.

The reason why Scottish MPs do still need to vote on income tax does need to be explicitly stated though. In doing so I should note that tax paid is not just a function of the tax rate, but of the tax base to which that rate is applied. In other words, you can vary the tax rate however much you like but if there is no tax base there is still no tax. Therefore, and in many ways most importantly, control of the definition of the tax base is much more significant than control of the tax rate when it comes to determining tax yield. And under the deal agreed yesterday every single definition of the tax base to be used in Scotland remained with Westminster. To put it in proportion, defining the tax rate takes about a page of Westminster law each year: defining the tax base takes many hundreds.

But, and vitally, Scottish MPs have also to vote on the 'English' tax rate too because under the deal agreed this 'English' tax rate will directly or indirectly apply to savings and dividend income in Scotland (quite absurdly). So of course Scottish MPs will have to vote on it - or there would be taxation without representation.

In that case Cameron might politely ask Scottish MPs not to vote on the aggregates levy and airport duty in England, Wales and Northern Ireland if he wishes, but if he went further he'd be seeking to disenfranchise a large proportion of the UK on the key issue of defining the taxes that they pay - and that would take us back, constitutionally, hundreds of years and in some ways to an era pre Magna Carta. I have long thought Cameron's a fan of neo-feudalism, but this claim that the Scots should not vote on the

taxes that they pay should promote something more than a Tea Party: it's a call to revolution if he gets his way because it would, in my view, trigger a constitutional crisis of quite staggering scale. This one has to be fought, long and hard because, if anything, it resolves the West Lothian question once and for all by making clear that in a United Kingdom there is nothing that an MP should be denied the chance to vote upon when the chance that it will be of relevance to their constituents is bound to exist.