

Sajid Javidâ€™s contempt for the required due proc...

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I reproduce this from a press release issued by the Chartered Institute of Tax in Scotland this morning:

Commenting on the tax implications for Scotland of an 11 March UK Budget date, Alexander Garden, chair of the Chartered Institute of Taxation's Scottish Technical Committee, said:

“A UK Budget on 11 March leaves MSPs with just a few days to react to changes made at Westminster and to agree what the rates and bands of Scottish Income Tax will be ahead of the start of the new tax year in April.

“This matters because if MSPs fail to reach agreement — a scenario that could be seen as highly plausible in a parliament of minorities — Scotland would revert to the UK rates and bands of tax set by Westminster, effectively foregoing its ability to set its own income tax rates.

“There remains the chance that Derek Mackay could choose to go it alone and outline his plans before 11 March, but in this situation, he would be constrained by not knowing the true extent of Scotland’s fiscal picture.

“None of these scenarios are appealing and mean we are facing a Scottish budget process that will be conducted at breakneck speed, with little room for manoeuvre”.

Scotland has its own tax rates, but they are set as variation from UK rates.

What Sajid Javid is revealing is his contempt for the required due process of

government in Scotland, as if he is indifferent to it.

No wonder support for independence is growing.