

## Scottish Parliament Academic Fellowship Scheme 2025/26

### Council tax and the Scottish Approach to Taxation

[Scotland's Framework for Tax](#) sets out the Scottish Government's principles and strategic objectives underpinning its 'Scottish Approach to Taxation'. Local taxation is a devolved area; however, there have been only limited changes to council tax since it was introduced by the UK Conservative Government in 1993.

This project will examine how council tax policy in Scotland aligns with the Scottish Government's taxation principles, namely Proportionality, Certainty, Convenience, Engagement, Effectiveness and Efficiency.

#### What will the work involve?

Whilst we are happy to discuss approaches, and indeed scope, we envisage that the work could involve:

- A literature review summarising the wealth of information already published in this area.
- Interviews with council officials and leaders, academics, researchers, and other stakeholders.
- A clear explanation of how council tax operates within the current local government finance system.
- Assessment of how the current system aligns with the Scottish Government's Framework for Tax.
- An understanding of the impact of council tax across the household income distribution.
- Ideas for improving council tax and lessons learned from other parts of the UK, Europe and beyond.
- Awareness of the current work of [The Joint Working Group on Sources of Local Government Funding and Council Tax Reform](#) so duplication is avoided.
- *In light of the last point, the scope of this project's remit could be adapted.*

#### Outputs and ways of working for this fellowship

SPICe expects that a briefing and/or a blog post/series of blog posts will be published on the Parliament's website setting out the findings of this research.

The fellow will also have the opportunity to present findings to a committee, most likely the Local Government, Housing and Planning Committee.

SPICe also hosts a series of Breakfast Seminars and it is anticipated that the outputs from this project will be presented at a seminar, designed to be of interest to *all* Members of the Scottish Parliament and Parliamentary staff.

### **Experience needed**

- A strong understanding of the local government finance system in Scotland and the developments in this area since the 1990s.
- An established network of stakeholders in this area, including contacts in local authorities, think tanks, academia and beyond.
- An awareness of recent announcements made by COSLA and the Scottish Government in this area.
- Strong qualitative research skills and the ability to summarise information for a political audience.
- An understanding of the political sensitivities around this area and the importance of political impartiality.

### **Timescale and working pattern**

We anticipate at this stage that the work could begin in June 2025, and would have to be completed by the end of the September 2025, with final outputs being published around October 2025.

We expect that this work would involve around 1-2 days per week, and can take place in Parliament or remotely, with the presentation of final outputs to take place in person.

### **Funding**

It is up to the prospective fellow and their academic institution to set out the basis upon which their costs are determined and the sources of their funding.

Although funding cannot be guaranteed, the Parliament does have a limited budget which it can potentially use to fund or part-fund fellows (previously, funding provided has typically been between £3-4,000). We can discuss funding in more detail with applicants once applications have been submitted and assessed.

### **Further information**

Please contact Greig Liddell in SPICe if you wish to discuss further ([greig.liddell@parliament.scot](mailto:greig.liddell@parliament.scot)).