

HSS response to the Council Tax (Substitution of Proportion) (Scotland) Order 2016

About HSS

Humanist Society Scotland seeks to represent the views of people in Scotland who wish to lead ethical and fulfilling lives guided by reason, empathy and compassion. We provide a range of non-religious ceremonies and campaign for a secular state. HSS has over 14,000 members across Scotland.

About Humanism

As long as there have been groups of human beings living together, there have been humanists. Humanists are people who trust science and rational inquiry to help explain the universe around us, and who do not resort to supernatural explanations. Humanism is a belief system which puts human happiness and flourishing at its heart, and promotes cooperation towards a shared common goal.

People who share the values of science and rational enquiry, and who seek to live an ethical and fulfilling life based on reason and compassion are humanists. Humanist Society Scotland works on behalf of humanists living in Scotland to promote humanist thinking, building networks of humanists across the country and influencing public policy.

Humanism has a long and varied history, but today humanists share the core values which were agreed in the [2002 Amsterdam Declaration](#) of the International Humanist and Ethical Union.

Religion in Law Report

In 2014 HSS commissioned a report¹ to audit the impact of religion across Scottish law and a section of public policy. This report highlighted a number of areas where religious organisations and individuals are given privileged treatment in law.

I have send a copy to the Committee for your reference, although it is available online.

¹ Callum G Brown, Thomas Green and Jane Mair, *Religion in Scots Law: The Report of an Audit at the University of Glasgow*: Sponsored by Humanist Society Scotland (Edinburgh, HSS, 2016)

Religious Privilege in the Council Tax system

The Religion and Law report highlighted that religious ministers are automatically entitled to a 50% discount in their council tax.² While other jobs are also eligible for a 'job-related dwelling' discount, religious organisations are specifically legislated for.

Whilst being mindful of this, it is important to highlight the further privileges that are granted to religious organisations such as the fact that a manse or presbytery etc. are, when unoccupied, exempt from Council Tax³. Whilst other properties, such as those owned by Charities, are exempt when unoccupied - this only lasts for six months⁴.

We would urge the Committee to consider whether it is right, in 2016, that religious organisations should continue to benefit from special privileges in the Council Tax system.

Gary McLelland | Head of Communications and Public Affairs
September 2016

² Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013 (SI, 2013/45), schedule 1, paragraph 2, sub-paragraph 6. - "A dwelling is job related for a person if that person or that person's spouse or civil partner is a minister of religion and the dwelling is inhabited by that person as a residence from which that person performs the duties of that person's office."

³ Council Tax (Exempt Dwellings) (Scotland) Order 1997 (SI 1997/728), schedule 1, paragraph 9 provides that: A dwelling which (a) is not the sole or main residence of any person; and (b) is held by or on behalf of a religious body for the purpose of being available for occupation by a minister of religion as a residence from which to perform the duties of his office.

⁴ Council Tax (Exempt Dwellings) (Scotland) Order 1997 (SI 1997/728), schedule 1, paragraph 3.