



Highland Castle

Owner – Resident overseas

**Council Tax due =
£ 2,078**

**Local Income Tax due =
£ None**

A fairer tax?

**UNISON wants
a better Council Tax
- fairer than a Local Income Tax**

**Fairer to families,
fairer to workers**

Local income taxes make working families pay more

- Property based taxes mean one bill per household, income taxes affect each person in the house.
- The more workers in your household the more you will pay

Fairer shares

Local Income taxes won't make the wealthy pay more

- Those who live in tax havens still pay council tax on any UK property. Under a local income tax they would pay nothing and still get their bins emptied
- Property is impossible to hide, or move abroad to tax shelters
- It is easier to avoid paying income tax. Council tax is much more difficult to evade

Fairer distribution

Property values are a broad indicator of wealth

- Income is only one indicator of wealth. For example, people with dependants and mortgages often have less disposable income than people with no dependants who own their property.
- The size and value of your house is related to your overall wealth.
- Increased bands at the top of the council tax levels and improved benefits at the bottom would improve the fairness of the council tax

**Make
council tax
BETTER**

If you want to know more about UNISON's campaign. Visit our website on

www.unison-scotland.org.uk/localgovt/counciltax

To join the union that fights for a fair tax for local democracy call 0845 355 0845, or visit

www.unison-scotland.org.uk

