

## **Councils for Fair Tax Declaration**

### **Notice of Motion**

Motion received in terms of Standing Order No 20 on 27 May 2022, proposed by Councillor Joe Fagan, seconded by Councillor Lesley McDonald, as follows:-

“South Lanarkshire Council pledges to:-

1. Endorse the principles of the Councils for Fair Tax Declaration.
2. Lead by example and demonstrate good practice in our tax conduct, right across our activities. Including:-
  - ◆ Encouraging contractors to implement IR35 robustly and pay a fair share of employment taxes.
  - ◆ Discouraging the use of offshore vehicles for the purchase of land and property, especially where this leads to reduced payments of stamp duty.
  - ◆ Discouraging the use of not-for-profit structures where these are used inappropriately as an artificial device to reduce the payment of tax and business rates.
  - ◆ Encouraging clarity on the ultimate beneficial ownership of suppliers and their consolidated profit and loss position, given lack of clarity could be strong indicators of poor financial probity and weak financial standing.
3. Promote Fair Tax Mark certification for any business in which we have a significant stake and where corporation tax is due.
4. Join in and support Fair Tax Week events in the area, and celebrate the tax contribution made by responsible businesses who say what they pay with pride.
5. Support calls for urgent reform of EU, UK and Scots law to enable municipalities to revise their procurement policies and better penalise poor tax conduct and reward good tax conduct”.