

# Who Owns Scotland?

## **The Book**

It was in 1996 that Andy Wightman published his book *Who Owns Scotland*, in which he identified the ownership of some 65 percent of Scotland and explored the complex power structures that derive from the ownership of land. Since then, Labour has taken over from the Tories at Westminster, the Scottish Parliament has been established and a range of land reform measures are in place for Scotland. The feudal system has been abolished, the right of access to all land is to be enshrined in law and wider community ownership of land is to be facilitated.

Yet despite this trend towards recognition of the public interest in the land resource, the Scottish Executive seems reluctant to improve public access to information about land ownership. The subject is often shrouded in secrecy, and for anyone wishing to find out just *who owns what*, a visit to the archives in Edinburgh is usually necessary together with one-to-one assistance from specialist staff.

## **The Website**

So Andy Wightman has started afresh, this time taking advantage of the advances in information technology since 1996. Under the auspices of the Caledonia Centre for Social Development he has embarked on another project, again entitled *Who Owns Scotland*. A website has been established and this time the target is to identify ownership of 75 percent of Scotland, with the information freely available over the Internet.

The project has been running since late 2001, and so far ownership of more than 6 million acres is published on the website, representing 37 percent of the privately owned rural land in Scotland across seven counties, mainly in the Highlands. Over 90 percent of ownership in Nairn and Sutherland has been identified, with over two-thirds in the remaining five counties. Kincardine and East Lothian are next on the list for inclusion, and an Ordnance Survey map-based system has been implemented for navigating the site.

## **A Perfectly legal tax dodge**

Although far from complete, the project came under the spotlight in October 2003 when the Sunday Herald newspaper exposed the perfectly legal means by which large landowners are able to dodge tax, under the anachronistic system of beneficial ownership. Much of the 3-page investigation was based on Andy Wightman's research, which has shown that it can be impossible to trace the true identities of the actual owners of huge chunks of Scotland who lurk behind nominee companies based in offshore tax havens.

Such companies can deal in British land and property without paying a penny in tax, while simultaneously receiving handouts of taxpayers' money in the form of development grants. This system is exploited by many large estates while a further 2.5 million acres (13.1 percent of Scotland) is held in private trusts which allows the owners to avoid capital gains and inheritance taxes and stamp duty.

According to the article, an estimated £72m is lost annually to the UK Treasury through offshore ownership of rural Scotland alone. The figure would be much higher for the whole of Scotland, and for the entire UK would run into billions of pounds. If this sort of money were being lost through say, benefit fraud, the Government would put on a public show of strength to bring the offenders to heel. But with characteristic British deference to landed power, any such toughness dissolves and no-one in authority shows serious interest in stemming the haemorrhage.

### **Social Solidarity and Financial Support**

In 2001, the Scottish Executive's Central Research Unit published a study based upon the work of a private consultancy firm – *Ownership of Land Holdings in Rural Scotland*. Based upon the study's broad brush and thus imprecise costings the Scottish Executive determined without any public debate or further consultation that the funding of increased public access to land ownership information would be too costly and that current public sources were adequate. To date the Scottish Executive's efforts to better inform the public have been limited to the publication of a leaflet listing the main sources of public information. See [Link 1](#) *Sources of Land Ownership Information in Scotland*.

Andy Wightman and the Caledonia Centre for Social Development reject the Scottish Executive's assessment and its token gesture of producing a mere leaflet. The *Who Owns Website Project* is our response to both the dismay failure of government leadership and its lack of public action on this matter.

If you would like to assist this popular and citizen-led endeavour of providing open website access to land ownership information in Scotland you can do so by making an online financial donation or by informing others of the *Who Owns Scotland* website. <http://www.whoownsscotland.org.uk>

### **Endnotes**

**Link1:** <http://www.scotland.gov.uk/landreform/landownerleaflet.pdf>

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E-mail: [enquires@swlg.org.uk](mailto:enquires@swlg.org.uk)

Website: <http://www.swlg.org.uk>