



The Scottish Parliament
Pàrlamaid na h-Alba

Education, Children and Young People Committee

Daniel Tomlinson MP
Exchequer Secretary to the Treasury
HM Treasury

24 November 2025

Dear Minister,

VAT and independent Schools

I am writing, further to the Committee's correspondence with the Secretary of State for Education and Secretary of State for Scotland, on the issue of VAT and independent schools.

The Committee is disappointed that the UK Government has been unable to provide a Minister to give evidence, in person, on the impact of this policy in Scotland. However, the Committee will be taking evidence from other witnesses on this issue at our meeting on **Wednesday 28 January 2026**.

Ahead of that meeting, it would be helpful to understand the impact that this policy has had on education spending in England, at department level. To that end, the Committee is asking for you to confirm the identifiable additional spending at the Department for Education as a result of the removal of the VAT exemption on private school fees.

The Committee requests a response by **Wednesday 14 January 2026**.

Yours sincerely,

DOUGLAS ROSS MSP
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Contact: Education, Children and Young People Committee, The Scottish Parliament, Edinburgh, EH99 1SP. Email ecyp.committee@parliament.scot. We welcome calls through Relay UK and in BSL through Contact Scotland BSL.