

## **Response from Secretary of State for Education's office to invitation to provide evidence, dated 24 September 2025**

Thank you for the invitation to the Secretary of State. She is grateful for the invitation to provide evidence on this matter to the committee.

HMT have responsibility for UK wide VAT policy – and have engaged directly with the Scottish Government on the impact of policy changes in Scotland and this has informed the UK-wide impact assessment that they have published. HMT will be best placed to advise and evidence on how the UK-wide impacts of the policy have been considered.

The Secretary of state is responsible for monitoring and managing the impact of VAT changes on the sectors that she regulates – that is the private school sector and state-funded school sector in England. The Scottish Government will have similar responsibilities in Scotland so will be better placed to advise on the impact.

Increases in education funding in England following the VAT changes, will be mirrored in the devolved governments through the Barnett formula. It will be for the Scottish Government to decide how to spend additional funding in Scotland and DfE's SoS will have no involvement in this.

Kind Regards,