



The Scottish Parliament
Pàrlamaid na h-Alba

Public Audit Committee

Mr Gareth Davies
Comptroller and Auditor General
National Audit Office

9 February 2026

Dear Mr Davies

Administration of Scottish income tax 2024/25

Thank you for giving evidence to the Committee on 28 January 2026 in relation to the National Audit Office (NAO) report on the Administration of Scottish income tax 2024-25 published on 14 January. The [Official Report of the meeting](#) can be found on the Committee's webpage.

Further to this evidence, the Committee has a few outstanding questions it would like to explore with you.

The NAO's report details some of the estimates and adjustments made by HM Revenue and Customs (HMRC) in calculating Scottish Income Tax receipts. Could you please provide more detail on how these estimates are audited? Also, it would be helpful to know, on what basis can you provide assurance that these estimates are accurate?

The Committee would appreciate if you could elaborate on why some tax reliefs are claimed on a UK-wide basis, with Scotland being apportioned a share of these? For example, pension schemes will presumably have address data for their members. Could tax relief figures be disaggregated to show the Scottish figures?

The Committee explored the generality of identifying Scottish taxpayers. It would be useful if you could expand on what issues HMRC is having with using land and property data for its compliance activity? The NAO's report says that "In April 2025, the compliance working group agreed a new process to resolve these issues". Can you provide further information on what this new process entails?

As the end of the parliamentary session is approaching, and we may wish to seek written evidence from other stakeholders, it would be helpful to receive your response by 23 February 2026.

Contact: Public Audit Committee, The Scottish Parliament, Edinburgh, EH99 1SP.
Email publicaudit.committee@parliament.scot. We welcome calls through Relay UK and in BSL through Contact Scotland BSL.

Yours sincerely,

A handwritten signature in black ink that reads "Richard Leonard". The script is cursive and fluid, with the first name and last name clearly distinguishable.

Richard Leonard MSP

Convener