

Deputy First Minister
and Cabinet Secretary for Finance, Constitution and Economy
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David Gauke MP
Financial Secretary to the Treasury
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Our ref:
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Dear David

Dis-applying Stamp Duty Land Tax and UK Landfill Tax in Scotland from 1 April 2015

The Inter-Governmental Assurance Board met on 19 January to review the progress of Revenue Scotland in preparing for the introduction of the two 'devolved taxes', Land and Buildings Transaction Tax and Scottish Landfill Tax. The Board also considered HMRC's readiness to switch-off the tax collection systems for Stamp Duty Land Tax and UK Landfill Tax and the processes that are in place to ensure the correct taxes are paid to the right tax authority.

Having carefully considered Revenue Scotland's assessment of its position using a range of criteria, I am content to agree with the Board's conclusion that Revenue Scotland will be fully prepared and resourced to collect the two devolved taxes from 1 April. I would be grateful if you could confirm firstly, that the UK Government has all the necessary preparations in place for a successful disapplication of the two UK taxes from 1 April, and secondly, the proposed date for laying the Treasury Orders to dis-apply the two taxes using the powers in sections 29 and 31 of the Scotland Act 2012.

Copies of this letter have been sent to the Conveners of the Scottish Parliament's Finance Committee and Public Audit Committee.

Yours sincerely,

JOHN SWINNEY