Dear Mr Harra,


During consideration of these two reports by the Committee, two specific points were raised which relate to the role of HMRC. Firstly, the Committee noted that last year HMRC had issued 2.45 million notification letters to Scottish taxpayers and that subsequent to this letter being issued it was noted that approximately 420,000 individuals with a Scottish address were not flagged being Scottish taxpayers when the original letters were issued. The Scottish Government in its report notes that “HMRC continues to estimate there are around 2.6m Scottish taxpayers” and that figures on the actual total population will be available for this first time in 2018.

The Committee seeks the view of HMRC on its view of what it estimates the total number of Scottish income taxpayers to be given that 2.45m letters were originally issued when it is estimated that there are 2.6m Scottish taxpayers.

Yours sincerely,

Bruce Crawford MSP
Convener