Dear Jim,

Thank you for your letter dated 22 June in response to queries raised during a recent evidence session with the Cabinet Secretary for Finance and the Constitution.

The Committee welcomes your assurance that checks have confirmed that all 129 MSPs are now correctly coded as Scottish taxpayers where some had previously been incorrectly recorded as having addresses in Great Britain rather than in Scotland.

However, the wider point in my previous letter related not solely to MSPs but to other Scottish taxpayers who might have been incorrectly designated but did not proactively query their designation with HMRC. Given the potential for unknown numbers of taxpayers to be in this position, the Committee’s significant concerns about the possible implications remain.

The Committee is also unclear about the rationale for HMRC providing to the Scottish Government details of named individuals to whom MSPs should direct any queries. We would welcome clarification of the reasons for this and of the steps being taken to ensure that no Scottish taxpayers are being wrongly designated as having addresses in Great Britain rather than in Scotland.

I look forward to your response.

Yours sincerely,

Bruce Crawford MSP,
Convener