

**Rt Hon Alex Salmond MSP**  
First Minister of Scotland

St Andrew's House, Regent Road, Edinburgh EH1 3DG  
T: 0845 774 1741



Lorna Stevens  
[request-106335-a32b31b4@whatdotheyknow.com](mailto:request-106335-a32b31b4@whatdotheyknow.com)



26 Our ref: Fol/12/00351  
March 2012

Dear Ms Stevens

Thank you for your request dated 18 February under the Freedom of Information (Scotland) Act 2002 (FOISA) for:

"In a recent television interview the First Minister revealed that he had spoken to HMRC in relation to tax owing by Rangers Football Club"

1. "all correspondence (including email correspondence) between the First Minister's office and HMRC on this subject during the period from 2006 to 2012."
2. "all records that you have in relation to telephone calls between the First Minister's and HMRC on this subject during the period from 2006-2012."
3. "Can you please send me all correspondence between the First Minister's Office and Rangers FC (including email correspondence and all correspondence with the Administrator of Rangers FC) on any subject during the period from 2006-2012."

We have now completed our search for the information you requested, details are below.

1. Following a search of our paper and electronic records, I have established that the information you require is not held by the Scottish Government.
2. I can confirm that the Scottish Government does hold information considered to be within the scope of your request. However, an exemption under section 28(1) of FOISA (relations within the UK) applies. This exemption applies because disclosure of the information would be likely to prejudice substantially relations between the Scottish and UK Governments.

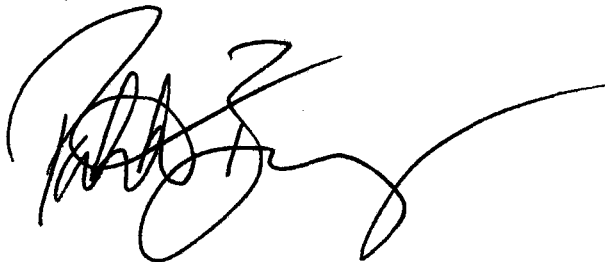
As the exemption is conditional we have applied the 'public interest test'. This means we have, in all the circumstances of this case, considered if the public interest in disclosing the information outweighs the public interest in applying the exemption. While we recognise that

there is some public interest in release because of the ongoing interest in Rangers FC, the information in question would not add significantly to public knowledge. It is outweighed by the greater public interest in maintaining good relations between the Scottish and UK Governments.

3. Seven letters relating to your request have been attached below. Personal contact information of individuals has been redacted under the exemption at section 38 1(b) of the Freedom of Information (Scotland) Act 2002, as disclosing that information would contravene the data protection principles set out in the Data Protection Act 1998. It may be helpful if I explain that it is the practice of the Scottish Government to congratulate individuals and teams on their success. No further information applicable to this request is held by the Scottish Government.

If you are unhappy with this response to your request, you may ask us to carry out an internal review, by writing to DG Strategy and External Affairs [mailto:[DGstrategyandexternalaffairs@scotland.gsi.gov.uk](mailto:DGstrategyandexternalaffairs@scotland.gsi.gov.uk)].

Your request should explain why you wish a review to be carried out, and should be made within 40 working days of receipt of this letter, and we will reply within 20 working days of receipt. The review will be undertaken by staff not involved with your original request. If you are not satisfied with the result of the review, you then have the right to make a formal complaint to the Scottish Information Commissioner.

A handwritten signature in black ink, appearing to be 'Patrick Berry', with a long horizontal flourish extending to the right.

Patrick Berry  
Assistant Private Secretary

**Rt Hon Alex Salmond MSP**  
First Minister of Scotland

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T: 0845 774 1741



Mr Walter Smith  
Manager  
Rangers Football Club  
Ibrox Stadium  
150 Edmiston Drive  
Glasgow  
G51 2XD



21 June 2009

Dear *Walter*

As First Minister of Scotland and on behalf of my ministerial team, I am writing to congratulate you on winning the Clydesdale Bank Premier League Title at Tannadice last weekend, and the Homecoming Scottish Cup at Hampden on Saturday.

Everyone at the club must be delighted that the triumph ended the club's four year wait to clinch their 52<sup>nd</sup> championship. Rangers has a remarkable history and winning the Homecoming Scottish Cup to secure the club's eighteenth domestic double must be the icing on the cake of a memorable season.

However, I know that in addition to the players and coaching staff, everyone at the club will have contributed to the team's success, so please pass my congratulations to all involved.

May I wish you all the very best and continued success with Rangers next season.

**ALEX SALMOND**

*Yr f Scotland*  
*Alex Salmond*



THE  
**RANGERS**  
**FOOTBALL CLUB plc**  
Founded 1873

9 December 2009

Rt Hon Alex Salmond MSP  
First Minister  
Office of the First Minister  
St Andrews House  
Regent Road  
Edinburgh EH1 3DG

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FM 11/10/09  
Info note  
FM  
SC  
16/12

Dear First Minister

**Rangers v Heart of Midlothian – 23 January 2010**

I would be delighted if you would be our guest at Ibrox for our home match against Hearts on Saturday 23 January. It is sure to be an exciting match for both sets of supporters.

We would welcome the opportunity to update you on a wide range of issues and initiatives undertaken by the Club, including our community programme that reaches over 6,500 children and young people every week. These projects are producing real results for young people and communities, and are tackling social issues such as health, literacy, substance misuse and anti-social behaviour.

Please contact Louise Barrie on 0141 580 8569 or by email [louise\\_barrie@rangers.co.uk](mailto:louise_barrie@rangers.co.uk) and she will make all necessary arrangements with your staff.

I look forward to hearing from you.

Yours sincerely

**Martin Bain**  
**Chief Executive**

**Rt Hon Alex Salmond MSP**  
First Minister of Scotland

St Andrew's House, Regent Road, Edinburgh EH1 3DG  
T: 0845 774 1741



Walter Smith  
[REDACTED]

24 March 2011

Dear Walter,

Congratulations on leading Rangers to their 27<sup>th</sup> League Cup success at Hampden on Sunday. It was an incredible achievement for you to win your 20th major trophy as Rangers manager in your last season at the club.

I thought it was an excellent final played in a terrific spirit by both teams, and was a great showcase for Scottish football.

You should also be given great credit for making Rangers as competitive as they were in Europe this season, especially given the financial constraints that you have been operating under since you returned to the club.

It was a very tough Champions League group, and the club performed well to finish third and progress into the Europa League, where only a couple of poor decisions not to award Rangers penalties helped deny you at a place in the quarter-finals at the expense of PSV.

Well done, again, for your and the club's success on Sunday.

*J f Scotland*  
*Alex Salmond*

**ALEX SALMOND**



11 March 2011

*Gust*

14 MAR 2011  
FM OFFICE

Rt Hon Alex Salmond MSP  
First Minister  
Office of the First Minister  
St Andrews House  
Regent Road  
Edinburgh EH1 3DG

Dear First Minister

I wish to express my sincere thanks to you and your team for facilitating the meeting earlier this week in Edinburgh.

I know that both clubs found the meeting very productive and from Rangers point of view, David Martin and I were delighted to meet with the key players and agree a way forward.

As I said the other day, having the opportunity to have frank and open discussions with yourself, the police and the football authorities was very much welcomed by everyone at Rangers Football Club and we look forward to progressing to the next stage.

As an aside, I would be delighted if you could be my guest at our Europa League match against PSV Eindhoven at Ibrox next Thursday night – 17<sup>th</sup> March. We are all hoping it will be a great night for Scottish football.

My thanks once again.

Yours sincerely



**Martin Bain**  
Chief Executive

**Rt Hon Alex Salmond MSP**  
First Minister of Scotland

St Andrew's House, Regent Road, Edinburgh EH1 3DG  
T: 0845 774 1741



Martin Bain  
Chief Executive  
Rangers Football Club  
Ibrox Stadium  
150 Edmiston Drive  
Glasgow  
G51 2XD

14 March 2011

Dear Martin

I am writing to express my thanks for the constructive way you approached Tuesday's meeting, which I convened in response to the issues raised by Chief Constable Stephen House. I thought we managed to capture the positive and consensual spirit of the meeting in the Joint Statement and that gives us an excellent platform for getting on with the work we have committed to do together.

I am keen to see continued momentum on these issues and that is why I am delighted that you have agreed to attend the first meeting of the Joint Action Group on Tuesday 15 March at Hampden. I have asked the Cabinet Secretary for Justice to chair this meeting on my behalf. The primary purpose of the meeting will be to agree a remit and method of working for the Group going forward.

I see us as now having a unique opportunity to harness the power and influence of Scottish football to make significant inroads into some longstanding issues. This will help to improve not only Scottish football but society as a whole.

*Y f Scotland*  
*Alv SW*

**ALEX SALMOND**



THE  
**RANGERS**  
FOOTBALL CLUB plc  
Founded 1873

Fm Box - for info

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Our ref: WS/lmt

1 April 2011

Rt. Hon Alex Salmond MSP  
First Minister of Scotland  
St Andrew's House  
Regent Road  
EDINBURGH  
EH1 3DG

Dear Alex

Thank you very much for your recent letter of congratulations which was very much appreciated.

Like yourself, I felt the Final was a good reflection of the game in Scotland and hopefully the remainder of the season can be exactly the same.

Thank you also for your good wishes and I would like to take this opportunity to wish good luck to yourself in the forthcoming elections.

Kind regards

Yours sincerely

**WALTER SMITH O.B.E.**  
Manager



Rt Hon Alex Salmond MSP  
First Minister of Scotland

St Andrew's House, Regent Road, Edinburgh EH1 3DG  
T: 0845 774 1741



Walter Smith  
[REDACTED]

20<sup>th</sup> May 2011

Dear Walter

I am writing to offer you my warmest congratulations for leading Rangers to a third successive Scottish Premier League title on what was your last day in charge of the club.

Your distinguished career has been nothing short of truly remarkable, and that this league title win took your tally at Rangers to twenty-one trophies is testament to your ability to bring the very best out of the players and staff around you.

However, it is not just your achievements on the field which will remain uppermost in my mind it is also the way you have conducted yourself off the pitch that is so impressive. Football, as our national game, as we both know only too well can sometimes be all consuming but your ability to rise above seemingly insurmountable pressure is an inspiration for any young manager or player involved in the game.

I told you once that I thought that taking an under-resourced side to a European final in 2008 was one of the finest examples of management that I have ever seen – a true test of ability.

I would like to wish you every future success as the next chapter in your life begins.

*Y f Scotland*  
*Alv SW*

ALEX SALMOND