



E :janet.lauchlan@gov.scot

Manfred Stobartson
request-644092-401e9935@whatdotheyknow.com

Our Reference: 202000015707
Your Reference: Manfred Stobartson

19 February 2020

Dear Manfred Stobartson,

REQUEST UNDER THE FREEDOM OF INFORMATION (SCOTLAND) ACT 2002 (FOISA)

Thank you for your request dated 7th February 2020 under the Freedom of Information (Scotland) Act 2002 (FOISA).

Your request

You asked for:

Please provide total sum of:

Scottish revenue NOT sent to or collected by UK central government?

Scottish revenue sent to/collected by UK central government?

Scottish revenue returned to Scottish government, Scottish local government, Scottish public corporations by UK central government?

Scottish revenue retained by UK central government?

Response to your request

As set out in Chapter 1 of Government Expenditure & Revenue Scotland (GERS), in 2018-19, total tax revenue collected in Scotland was £57.5 billion. This excludes non-tax revenues, which are primarily non-cash accounting adjustments.

Scottish revenue not collected by UK reserved central government in 2018/19 amounted to £5,906. This consisted of council tax (£2,360m), non-domestic rates (£2,847m), Scottish land and buildings transaction tax (£557m), Scottish landfill tax (£143m).

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Scottish revenue collected by UK reserved central government amounted to £50,184m. This included income tax, national insurance contributions, value added tax, corporation tax, and several other taxes and duties.

Income tax is a shared tax, and the non-savings non-dividend income tax is returned to the Scottish Government. As set out in Chapter 4 of GERS, this amounted to £11,486m in 2018-19, although the amount received by the Scottish Government will differ slightly as it is based on forecasts and then reconciled.

The difference (£40,128m) will be broadly representative of revenue raised in Scotland and retained by the UK reserved central government. Note that this will be used for a number of purposes, including providing the block grant to the Scottish Government (which is not linked to Scottish revenue), and funding reserved services in Scotland, such as pensions.

Your right to request a review

If you are unhappy with this response to your FOI request, you may ask us to carry out an internal review of the response, by writing to the Chief Economic Adviser, Gary Gillespie at:

Chief Economic Adviser
Scottish Government
St Andrew's House
Regent Road
Edinburgh
EH1 3DG

or by email at: Gary.Gillespie@gov.scot.

Your review request should explain why you are dissatisfied with this response, and should be made within 40 working days from the date when you received this letter. We will complete the review and tell you the result, within 20 working days from the date when we receive your review request.

If you are not satisfied with the result of the review, you then have the right to appeal to the Scottish Information Commissioner. More detailed information on your appeal rights is available on the Commissioner's website at: <http://www.itspublicknowledge.info/YourRights/Unhappywiththeresponse/AppealingtoCommissioner.aspx>.

Yours sincerely

Janet Lauchlan
Office of the Chief Economic Adviser

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