



Manfred Stobartson  
request-688235-dee5d30c@whatdotheyknow.com

Our Reference: 202000082249

03 September 2020

Dear Manfred Stobartson,

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

Thank you for your request dated 29 August 2020 under the Freedom of Information (Scotland) Act 2002 (FOISA).

### Your request

You asked for:

GERS 2020 uses a figure of £9.692 billion tobacco revenues UK 2019-20, which conflict's with HMRC figure of £8.803 billion.

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file)

I note

Table A.5 Confidence intervals around survey based apportionments: Scotland

Tobacco duties

Range +/-21

Range(%) +/-1.7%

I find it unbelievable that GERS allocated a share of tobacco revenue 56% higher than Scotland's population share! The figures as allocated to Scotland in GERS point to a revenue

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See [www.lobbying.scot](http://www.lobbying.scot)



ratio of for every £1 tobacco duty in Scotland (with 8% of UK population) .rUK raises £7 (based on population ration it would be £11)

FOI request:

When is it intended to recalculate and republish GERS 2020 with corrected figures updated in ALL corresponding tables?

### Response to your request

GERS estimates of tobacco duties are consistent with the ONS Public Sector Finances. This shows total UK tobacco duties of £9,692 million in 2019-20. This is published at the link below:

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/datasets/appenc>

Note that both HMRC and ONS data on tobacco duty are provisional, and liable to change. They are also reported using different accounting bases.

Scotland's share of this averages 12%, amounting to £ 1,240, based on data from the Living Costs and Food Survey, also supplied by ONS. As set out in Chapter 1 of GERS, this is higher than a population share, reflecting the higher prevalence smoking in Scotland. Further information on this is available in the ONS publication Adult Smoking Habits in the UK:

<https://www.ons.gov.uk/peoplepopulationandcommunity/healthandsocialcare/healthandlifeexpectancies/>

### 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:

Gary Gillespie  
Chief Economist  
Scottish Government  
St Andrews House  
Regent Road  
EH1 3DG

Or by emailing [gary.gillespie@gov.scot](mailto: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>.

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See [www.lobbying.scot](http://www.lobbying.scot)

St Andrew's House, Regent Road, Edinburgh EH1 3DG  
[www.gov.scot](http://www.gov.scot)



INVESTORS  
IN PEOPLE

Accredited  
Until 2020



Yours sincerely

Iain Pearce  
**OCEAEA : Economic Analysis And Modelling**

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See [www.lobbying.scot](http://www.lobbying.scot)

St Andrew's House, Regent Road, Edinburgh EH1 3DG  
[www.gov.scot](http://www.gov.scot)



INVESTORS  
IN PEOPLE

Accredited  
Until 2020

