



Halam Hussain
request-1143017-c2c145dd@whatdotheyknow.com

Our Reference: 202400421010

8 July 2024

Dear Halam Hussain,

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

Thank you for your request dated 28 June 2024 under the Freedom of Information (Scotland) Act 2002 (FOISA).

Your request

You asked for:

- How much revenue included in GERS from excise duty on Exports originating in Scotland for the last 5 years?
- What are the rates of excise duty on Scottish exports?

Response to your request

The information you have requested is available from the Frequently Asked Questions section of the Government Expenditure and Revenue Scotland (GERS) publication, at:

[Government Expenditure and Revenue Scotland 2022-23 - gov.scot \(www.gov.scot\)](http://www.gov.scot)

The UK does not charge excise duty on exports. As such, there is no revenue included in GERS from excise duty on exports originating in Scotland and there is no rate of excise duty applicable to Scottish exports.

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



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
4WR St Andrews 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 in accordance with FOISA as soon as possible, and not later than 20 working days from the day following the date 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:

[What can I do if I'm unhappy? | Scottish Information Commissioner \(itspublicknowledge.info\)](https://www.scot.nhs.uk/itspublicknowledge/info)

Yours sincerely

Iain Pearce
OCEAESA : Macroeconomic and Fiscal

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