



T: 0131-244 5537
E: stephen.bruce@gov.scot

Mr George Greenwood
Freedom of Information Researcher
BBC
Floor 6
4 Millbank
London
SW1P

Our ref: FOI/17/01245
21 June 2017

Dear Mr Greenwood

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

Thank you for your request dated 1 June 2017 under the Freedom of Information (Scotland) Act 2002 (FOISA).

Your request

You asked for information which “concerns emails sent by special advisors regarding freedom of information requests.

- 1) Please provide all emails sent and received by the following special advisors of the Scottish government:
 - a) Colin McAllister
 - b) Liz Lloyd
 - c) Kate Higgins
 - d) Davie Hutchison
 - e) Stewart Maxwell

between May 1st and June 1st 2017 concerning freedom of information requests made to the Scottish government “.

Response to your request

I enclose a copy of the two e-mail exchanges which are relevant to your request. A small amount of information has been redacted because an exemption under section 38(1)(b) of FOISA (personal information) applies to it. This exemption applies because the information is personal data of a third party, ie names of officials who are below the level of the Senior Civil Service and private phone numbers, and disclosing it would contravene the data



protection principles in Schedule 1 to the Data Protection Act 1998. This exemption is not subject to the 'public interest test', so we are not required to consider if the public interest in disclosing the information outweighs the public interest in applying the exemption.

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 Head of FOI Unit, 2W, St Andrew's House, Regent Road, Edinburgh, EH1 3DG or email foi@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

STEPHEN BRUCE

E-MAIL EXCHANGE No. 1

Happy to clear, needs to go to Cab Sec

Kate Higgins
Special Advisor to the First Minister
Rural Economy and Connectivity
Early Years, Further and Higher Education
Support to the Head of Policy

Scottish Government
St Andrew's House, 2 Regent Road, Edinburgh, EH1 3DG
0131 244 [PHONE NUMBER REDACTED – EXEMPT]
[MOBILE NUMBER REDACTED – EXEMPT]

From: [NAME REDACTED – EXEMPT] **On Behalf Of** FoI SpAds PO
Sent: 16 May 2017 11:38
To: Higgins K (Kate)
Subject: FW: FoI/17/00621

Kate

With regards to FOI/17/00621, you had asked “are consultation responses publicly available if yes, provide link”. These are publicly available and the link is included in the response. If you are content with that and the rest of the response, are you happy for me to go back to Ellen and advise her they can issue?

[NAME REDACTED – EXEMPT]
Deputy Private Secretary to the Special Advisers' Office
Scottish Government
St Andrew's House, 4N.05
Regent Road
Edinburgh
EH1 3DG
Tel 0131 244 [PHONE NUMBER REDACTED – EXEMPT]
Mobile [MOBILE NUMBER REDACTED – EXEMPT]
e-mail Paul.McGrath@gov.scot



E-MAIL EXCHANGE No. 2

Nothing from me

Elizabeth Lloyd
Chief of Staff to the First Minister
St Andrew's House
Regent Road
Edinburgh EH1 3DG
Tel: 0131 244 [PHONE NUMBER REDACTED – EXEMPT]
Mobile: [MOBILE NUMBER REDACTED – EXEMPT]
Elizabeth.Lloyd@gov.scot

-----Original Message-----

From: [NAME REDACTED – EXEMPT]
Sent: 24 May 2017 09:58
To: McAllister C (Colin); Lloyd E (Elizabeth); [NAME REDACTED – EXEMPT]
Subject: FW: FOI - Analysis of the impact of the Scottish Government establishing a 50p rate of income tax - Neil Lovatt

Morning all

To please note my email below and to reply if you hold any information on advice provided to the FM on the interplay between capital gains tax and the additional rate of income tax.

Thanks

[NAME REDACTED – EXEMPT]

-----Original Message-----

From: [NAME REDACTED – EXEMPT]
Sent: 23 May 2017 17:50
To: [6 NAMES REDACTED – EXEMPT]
Subject: FW: FOI - Analysis of the impact of the Scottish Government establishing a 50p rate of income tax - Neil Lovatt

Hi all

To see the FOI request below for information regarding advice to the FM on the interplay between capital gains tax and the additional rate of income tax.

The requester has noted our published material. I am not aware of anything additional being published or provided to the FM in this specific space of capital gains tax.

My intention would be to point the requester to the following section of the published material.

"If such a taxpayer either left Scotland, or in some other way managed to avoid paying income tax in Scotland, the loss in revenues in Scotland would be almost £440,000. This highlights the relatively low impact on the individual but the high risk to revenues."

If you could let me know if you do hold anything which you think is relevant to this FOI request. Any thoughts by close of Wednesday next week would be great so that deadlines can be met.

Thanks

[NAME REDACTED – EXEMPT]

-----Original Message-----

From: [NAME REDACTED – EXEMPT] On Behalf Of First Minister

Sent: 23 May 2017 11:08

To: [NAME REDACTED – EXEMPT]

Cc: First Minister; [NAME REDACTED – EXEMPT]

Subject: FW: FOI - Analysis of the impact of the Scottish Government establishing a 50p rate of income tax - Neil Lovatt

[NAME REDACTED – EXEMPT]

Grateful if your team can take forward

Thanks

[NAME REDACTED – EXEMPT]

[NAME REDACTED – EXEMPT]

Office of the First Minister

Scottish Government

5TH floor/St Andrews House/Regent Road

Edinburgh EH1 3DG

Tel 0131-244-[PHONE NUMBER REDACTED – EXEMPT]

First Minister's preferences can be found at:

<http://intranet/InExec/AboutUs/Ministers/MinisterialPrivateOffices/OfficeOfTheFM>

All e-mails and attachments sent by a Ministerial Private Office to another official on behalf of a Minister relating to a decision, request or comment made by a Minister, or a note of a Ministerial meeting, must be filed appropriately by the primary recipient. Private Offices do not keep official records of such e-mails or attachments.

-----Original Message-----

From: Central Enquiry Unit

Sent: 23 May 2017 09:41

To: First Minister

Cc: [NAME REDACTED – EXEMPT]

Subject: FOI - Analysis of the impact of the Scottish Government establishing a 50p rate of income tax - Neil Lovatt

Good morning,

The email enquiry below was received at the Central Enquiry Unit today.
I would be grateful if you would deal with this or forward it to the appropriate person / area of business.
You may wish to acknowledge receipt of this email to the enquirer.
Thank you
[NAME REDACTED – EXEMPT]
Central Enquiry Unit
Ext: [PHONE NUMBER REDACTED – EXEMPT]

Reminder: If this email contains a request for information please remember that the Scottish Government is required to respond to all requests for information including e-mails, within 20 working days of receipt in accordance with the Freedom of Information (Scotland) Act.
Please refer to the FOI Guidance.

All FOI requests received must be registered on the FOI Tracker.

If the request is from a journalist, responses should be issued by the relevant communications team. Please ensure that you involve them throughout the process and also clear your draft response with SPADs and Ministers. Guidance on this is available at Steps 33 and 34 of the Step-by-Step Guide to Handling FOI/EIRs Requests.

-----Original Message-----

From: Neil Lovatt [<mailto:request-408067-dc33ea42@whatdotheyknow.com>]

Sent: 22 May 2017 19:06

To: Central Enquiry Unit

Subject: Freedom of Information request - Analysis of the impact of the Scottish Government establishing a 50p rate of income tax

Dear Scottish Government,

During the BBC TV Leaders on 21 May 2018 the First Minister stated that:

"we were given advice that if you just did that (introduce a 50p tax rate) without the Scottish Parliament having the power to tackle tax avoidance, to set the rules in stopping income tax into capital gains then we would potentially lose money from that."

I am aware of the following advice that was published on the topic:

<http://www.gov.scot/Resource/0051/00514336.pdf>

However this specifically relates to the location of income

"such as artificially shifting income to or from the rUK or migrating into or from Scotland, given the relative ease with which taxpayers could make changes that are internal to the UK"

It also makes no mention of capital gains at all.

Therefore I would like to see the analysis that the First Minister referred to which noted that introducing a 50p rate could potentially cost money as a result of income being declared as capital gains.

Yours faithfully,

Neil Lovatt

Please use this email address for all replies to this request:

request-408067-dc33ea42@whatdotheyknow.com

Is ceu@gov.scot the wrong address for Freedom of Information requests to Scottish Government? If so, please contact us using this form:

https://www.whatdotheyknow.com/change_request/new?body=scottish_government

Disclaimer: This message and any reply that you make will be published on the internet. Our privacy and copyright policies:

<https://www.whatdotheyknow.com/help/officers>

For more detailed guidance on safely disclosing information, read the latest advice from the ICO:

<https://www.whatdotheyknow.com/help/ico-guidance-for-authorities>

If you find this service useful as an FOI officer, please ask your web manager to link to us from your organisation's FOI page.

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