

[REDACTED]
by email to [REDACTED]

Your ref: Fol/2025/1

31 January 2025

Dear [REDACTED]

Thank you for your four emails of 10 January requesting information under the Freedom of Information (Scotland) Act 2002 in which you asked for correspondence sent and received between Scottish Government and the Scottish Fiscal Commission regarding the mitigation of the two-child cap between 1 September 2024 and 7 January 2025.

I have completed a trawl for information held by the Scottish Fiscal Commission and can confirm:

- Correspondence between 1 September and 30 September 2024 – no information held
- Correspondence between 1 October and 31 October 2024 – no information held
- Correspondence between 1 November and 27 November 2024 – no information held
- 28 November 2024 and 7 January 2025 –
 - correspondence between 28 November and 4 December has been published in the response to Fol/2024/6 - [Freedom of Information | Scottish Fiscal Commission](#). For ease of reference this is included in Annex A
 - Additional information held on correspondence between 5 December 2024 and 7 January 2025 is included in Annex B.

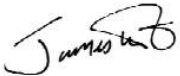
If you are unhappy with this response to your request under the Freedom of Information (Scotland) Act 2002, you may ask us to carry out an internal review of the response, by writing to: John Ireland, Chief Executive, Scottish Fiscal Commission, email <mailto:info@fiscalcommission.scot>.

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:

www.itspublicknowledge.info/YourRights/Unhappywiththeresponse/AppealingtoCommissioner.aspx.

Yours sincerely

A handwritten signature in black ink, appearing to read "James H White".

James H White
Governance Manager

Annex A

From: John Ireland <john.ireland@fiscalcommission.scot>

Sent: 29 November 2024 19:28

To: Alasdair Black <Alasdair.Black@gov.scot>

Cc: REDACTED – Section 38(i)(b); Jennie Barugh <Jennie.Barugh@gov.scot>; Matthew Elsby <Matthew.Elsby@gov.scot>; Richard McCallum <Richard.McCallum@gov.scot>; Ian Davidson <Ian.Davidson2@gov.scot>; REDACTED – Section 38(i)(b)

Subject: RE: SFC Note - Mitigating the Two-Child Limit Policy

Alasdair

Thanks for getting back to me. The extracts are attached.

Regards

John

EXTRACTS FROM SFC MEDIA RELEASE AND SEFF: MITIGATION TWO CHILD LIMIT

These extracts are based on the Scottish Government's current policy position and are subject to final clearance from our Commissioners

Media Release

The main body of the release would include a paragraph on the mitigation:

In addition, the Government have announced their intention to explore ways of mitigating the Universal Credit two child limit. The time required to develop legislation and delivery mechanisms mean that payments would not start until early in 2026-27. This could increase social security spending by around £150 million in 2026-27 rising to over £200 million in 2029-20 and would further increase the share of day to day spending allocated to social security.

The notes for editors would include a note:

1. The additional costs of mitigating the Universal Credit two child limit from 2026-27 have not been included in the Fiscal Commission's principal forecasts as the Scottish Government made the Commission aware of the policy on 28 November, after its deadline for policy measures. We intend to publish a formal supplementary costing in due course.

SEFF

Chapter 1 of the SEFF would include paragraphs 1.5 through 1.7 below. Paragraph 1.4 refers to the costings for PAWHP and ADS and is provided for context.



Annex A (Continued)

- 1.4 The Scottish Government gave us two additional policies after the final policy deadline. Both policies were received within an agreed extension to the deadline of 27 November. We have costed these policies and included them in our report. Our ability to accommodate these additional policies was helped in part by the Government providing us with other material, including their public sector pay policy, in good time.
- 1.5 On November 28 the Government provided us with a third additional policy relating to the mitigation of the Universal Credit two child limit. This was 8 days after the deadline for final policy measures. As an extension had not been agreed, and given there was insufficient time to produce quality assured estimates, our forecast and spending tables do not include the cost of this policy.
- 1.6 There are no implications for 2025-26 as the Government assess that it will take up to 12 to 18 months to develop the policy, pass the necessary legislation and be in a place to make the first payments in 2026-27.
- 1.7 We would have wished to include a formal costing in our publication, but this was not possible given the late notification of this policy. However, we judge this policy to be a fiscal risk. We therefore provide indicative costs which are consistent with estimates published by the Institute of Fiscal Studies. It is our intention to publish a formal supplementary costing in due course.

Annex A (Continued)

From: Alasdair Black <Alasdair.Black@gov.scot>

Sent: 29 November 2024 17:20

To: John Ireland <john.ireland@fiscalcommission.scot>

Cc: REDACTED – Section 38(i)(b); Jennie Barugh <Jennie.Barugh@gov.scot>; Matthew Elsby <Matthew.Elsby@gov.scot>; Richard McCallum <Richard.McCallum@gov.scot>; Ian Davidson <Ian.Davidson2@gov.scot>; REDACTED – Section 38(i)(b)

Subject: RE: SFC Note - Mitigating the Two-Child Limit Policy

Thanks John – we have been discussing further at this end and will come back to you on that to clarify.

Yes please it would be helpful if you could share the text that you have drafted.

Also working over the weekend, and happy to speak.

Alasdair

Alasdair Black | Deputy Director, Budget and Fiscal Co-ordination | Directorate for Exchequer Strategy | The Scottish Government | Tel REDACTED – Section 38(i)(b)

Annex A (Continued)

From: John Ireland <john.ireland@fiscalcommission.scot>

Sent: 29 November 2024 17:13

To: Alasdair Black <Alasdair.Black@gov.scot>

Cc: REDACTED – Section 38(i)(b); Jennie Barugh <Jennie.Barugh@gov.scot>; Matthew Elsby <Matthew.Elsby@gov.scot>; Richard McCallum <Richard.McCallum@gov.scot>; Ian Davidson <Ian.Davidson2@gov.scot>; REDACTED – Section 38(i)(b)

Subject: RE: SFC Note - Mitigating the Two-Child Limit Policy

Alasdair

We spoke yesterday afternoon. At that point Ian confirmed that the two child mitigation described in this note remained SG policy. We discussed how the SFC intended to handle the policy in its report and media release. Jennie said that she wanted to outline this to the Cabinet Secretary. I explained that the SFC would need clarity on how the SG intended to treat the policy to finalise our report.

I've heard nothing back during the course of the day. After speaking with my Chair just now, can I ask that you let me know the Government's intentions by 9 AM on Monday? We have drafted some text for our media release and report on handling on the assumption that the SG position does not change. I'm happy to share these.

I'll log on from time to time over the weekend. And you can contact me on REDACTED – Section 38(i)(b).

REDACTED – Section 38(i)(b) is working over the weekend and you can contact her by Teams.

Regards

John

Annex A (Continued)

From: John Ireland <john.ireland@fiscalcommission.scot>

Sent: 28 November 2024 10:11

To: Alasdair Black <Alasdair.Black@gov.scot>

Cc: REDACTED – Section 38(i)(b); Jennie Barugh <Jennie.Barugh@gov.scot>; Matthew Elsby <Matthew.Elsby@gov.scot>; Richard McCallum <Richard.McCallum@gov.scot>

Subject: RE: SFC Note - Mitigating the Two-Child Limit Policy

REDACTED - out of scope

Annex A (Continued)

From: Alasdair Black <Alasdair.Black@gov.scot>
Sent: 28 November 2024 10:09
To: John Ireland <john.ireland@fiscalcommission.scot>
Cc: REDACTED – Section 38(i)(b); Jennie Barugh <Jennie.Barugh@gov.scot>; Matthew Elsby <Matthew.Elsby@gov.scot>; Richard McCallum <Richard.McCallum@gov.scot>
Subject: SFC Note - Mitigating the Two-Child Limit Policy

John

As discussed this morning, please see attached note.

Alasdair

Alasdair Black | Deputy Director, Budget and Fiscal Co-ordination | Directorate for Exchequer Strategy | The Scottish Government | Tel: REDACTED – Section 38(i)(b)

NOTE FOR SCOTTISH FISCAL COMMISSION NOVEMBER 2024 USING TOP-UP POWERS TO MITIGATE THE UC TWO-CHILD LIMIT

1. This paper provides a high-level overview of the current policy proposal to mitigate the Universal Credit two child limit through the use of existing Top-Up powers. Further detailed legislative, policy and delivery work needs to be carried out and the parameters for delivery may change.

Background

2. The two-child limit restricts benefit payments for Universal Credit (UC). There are limited exceptions for multiple births or children conceived through rape or controlling, coercive behaviour. The policy was introduced on 6 April 2017 and applies to children born after that date. When it was launched, the UK Government said that it would require those in receipt of benefits to make ‘the same financial choices about having children as those supporting themselves solely through work.’
3. The same rule is applied to Tax Credits however Child Tax credits will end on 5 April 2025 and will therefore not be part of the policy or delivery considerations.

REDACTED Section 30(b)(i) and (ii)



Annex A (Continued)

Teams Messages – Transcriptions

Teams Conversations

Microsoft Teams Conversation 1

Ian Davidson – Head of Social Security Policy

John Ireland – Chief Executive Scottish Fiscal Commission

Thursday 28 November

John Ireland 1727

“REDACTED - Section 30(b)(i) and (ii) REDACTED - Section 38(1)(b). REDACTED - Section 30(b)(i) and (ii) REDACTED – Section 38(1)(b) REDACTED - Section 30(b)(i) and (ii)



Annex A (Continued)

Microsoft Teams Conversation 2

Ian Davidson – Head of Social Security Policy

Jennie Barugh – Director of Fiscal Sustainability and Exchequer Development

Alasdair Black – Deputy Director – Budget and Fiscal Coordination

John Ireland – Chief Executive Scottish Fiscal Commission

28 November

John Ireland 1317

REDACTED Section 30(b)(i) and (ii)

Ian Davidson 1320

“happy to do that John – can you send me the link and let me know when to join?”

John Ireland 1321

“I’ve already spoken with Stephen Kerr this morning and given him a sense of where we’ll go. In brief, we received this policy too late to include in our forecasts. As the spend is from 26/27 onwards Section 7 does not apply. However, it is material to our assessment of risks and so we’ll be including some narrative in our Fiscal Overview. This is likely to include a preliminary indication of the likely costs. We will publish a formal supplementary costing after the Budget.”

[replying to Ian Davidson message 1320]

“Thanks Ian – will email”

John Ireland 1659

“Jennie, here’s what I said earlier. In brief, we received this policy too late to include in our forecasts. As the spend is from 26/27 onwards Section 7 does not apply. However, it is material to our assessment of risks and so we’ll be including some narrative in our Fiscal Overview. This is likely to include a preliminary indication of the likely costs. We will publish a formal supplementary costing after the Budget. Graeme also added that we would also need to explain why this wasn’t formally costed in our report in the notes to editors in our media release. On top of that we are committed to report back to FPAC on adherence to our agreed timetable .../....”

John Ireland 1704

REDACTED - Section 30(b)(i) and (ii)

Jennie Barugh 1705

“thanks John and all understood.”



Annex A (Continued)

Microsoft Teams Conversation 3

Alasdair Black – Deputy Director – Budget and Fiscal Coordination

John Ireland – Chief Executive Scottish Fiscal Commission

Thursday 28 November

John Ireland 0659

“Morning Alasdair – happy to speak. I’ll be around from 8:40 to about 10:00 before I need to leave
REDACTED – Section 38(1)(b)

John Ireland 0922

“Thanks for your time earlier. REDACTED - Section 30(b)(i) and (ii)”

Alasdair Black 1011

“that’s correct.”

John Ireland 1324

“Alasdair – REDACTED - Section 30(b)(i) and (ii)”

Alasdair Black 1343

“REDACTED - Section 30(b)(i) and (ii)”

I’m ok with that!”

John Ireland 1350

“Thanks Alasdair”

John Ireland 1413

“REDACTED – Section 21”

John Ireland 1433

“REDACTED - Section 30(b)(i) and (ii)”

Saturday 30 November

John Ireland 1242

“REDACTED - Section 30(b)(i) and (ii)”

John Ireland 1547

“Thanks Alasdair”

Alasdair Black 1639

“REDACTED - Section 30(b)(i) and (ii)”

A solid orange right-angled triangle pointing downwards and to the right.

Annex A (Continued)

Tuesday 3 December

Alasdair Black 1427

“thanks John

John Ireland 1432

“Thanks”

Wednesday 4 December

Alasdair Black 1015

“john – can you take a call please”

John Ireland 1016

“Yes”



Annex B

From: REDACTED – Section 38(1)(b)
Sent: 05 December 2024 13:02
To: John Ireland <john.ireland@fiscalcommission.scot>; REDACTED – Section 38(1)(b)
Cc: REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); Alasdair Black <Alasdair.Black@gov.scot>; Jennie Barugh <Jennie.Barugh@gov.scot>; Ian Davidson <Ian.Davidson2@gov.scot>; REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); Fiscal Events Unit <FiscalEventsUnit@gov.scot>
Subject: RE: SFC report on "Mitigating the two-child limit and the Scottish Government"

John

REDACTED – Out of Scope

We discussed separately and SG will have the opportunity to fact check, but that this would need completed before the Christmas break. We will work with REDACTED – Section 38(1)(b) on arrangements for this.

Thanks

REDACTED – Section 38(1)(b)

From: John Ireland <john.ireland@fiscalcommission.scot>
Sent: 05 December 2024 12:45
To: REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b)
Cc: REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); Alasdair Black <Alasdair.Black@gov.scot>; Jennie Barugh <Jennie.Barugh@gov.scot>; Ian Davidson <Ian.Davidson2@gov.scot>; REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b)
Subject: SFC report on "Mitigating the two-child limit and the Scottish Government"

REDACTED – Section 38(1)(b) and REDACTED – Section 38(1)(b)

We said yesterday that we'd be publishing a report on the impact of mitigating the two-child limit on the Scottish Budget. We will shortly be pre-announcing publication for 9:30 AM on Tuesday 7 January. This is to give FPAC the opportunity to take account of the report before Ms Robison gives evidence the following week.

Regards

John



John Ireland | Chief Executive
M REDACTED – Section 38(1)(b)
X @ScotFiscComm | www.fiscalcommission.scot

Working pattern: Monday through Thursday

Annex B (Continued)

From: REDACTED – Section 38(1)(b)

Sent: 06 December 2024 08:56

To: REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b)

Cc: REDACTED – Section 38(1)(b); John Ireland <john.ireland@fiscalcommission.scot>; REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b)

Subject: Mitigating the two-child limit and the Scottish budget - Publication Timeline

Hi all,

Please find attached our proposed outline timetable for our two-child limit publication for discussion later this morning.

Best wishes,

REDACTED – Section 38(1)(b)



REDACTED – Section 38(1)(b) | He, him

REDACTED – Section 38(1)(b)

✉ @ScotFiscComm | www.fiscalcommission.scot



Annex B (Continued)

Mitigating the two-child limit and the Scottish budget - Publication Timeline

Shared with Scottish Government - 06-12-2024

			High level timings and SG interactions
Monday	2	December	
Tuesday	3	December	
Wednesday	4	December	SEFF Publication
Thursday	5	December	Publication pre-announcement - Mitigating the two-child limit and the Scottish Government
Friday	6	December	
Monday	9	December	
Tuesday	10	December	
Wednesday	11	December	Draft spending forecast shared with SG officials - more like a round note than a draft of the report
Thursday	12	December	Forecast discussion with SG officials
Friday	13	December	
Monday	16	December	
Tuesday	17	December	Final report sent to SG for fact-check - by 13:00
Wednesday	18	December	
Thursday	19	December	SG returns fact-check comments - by 12:00
Friday	20	December	
Monday	23	December	
Tuesday	24	December	
Wednesday	25	December	
Thursday	26	December	
Friday	27	December	
Monday	30	December	
Tuesday	31	December	

Protocol timings for supplementary costings - for a guide
 10 working days before publication - final policy deadline
 6 working days before publication - draft forecasts from SFC to SG, forecast meeting to follow.
 4 working days before publication - final forecasts from SFC to SG for fact-check
 2 working days - final forecasts sent to SG Ministers



Annex B (Continued)

Wednesday	1	January	
Thursday	2	January	
Friday	3	January	
Monday	6	January	Pre-release version sent to SG Ministers - by 12:00 (?) and media release shared with SG comms
Tuesday	7	January	Publication - 9:30
Wednesday	8	January	
Thursday	9	January	
Friday	10	January	



Annex B (Continued)

From: REDACTED – Section 38(1)(b)
Sent: 06 December 2024 12:02
To: REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b)
Cc: REDACTED – Section 38(1)(b); John Ireland <john.ireland@fiscalcommission.scot>; REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b)
Subject: RE: Mitigating the two-child limit and the Scottish budget - Publication Timeline

Hi all,

Further to our discussion this morning, here's the timeline with minor additions.

Best wishes,

REDACTED – Section 38(1)(b)

From: REDACTED – Section 38(1)(b)
Sent: 06 December 2024 08:56
To: REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b)
Cc: REDACTED – Section 38(1)(b); John Ireland <john.ireland@fiscalcommission.scot>; REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b)
Subject: Mitigating the two-child limit and the Scottish budget - Publication Timeline

Hi all,

Please find attached our proposed outline timetable for our two-child limit publication for discussion later this morning.

Best wishes,

REDACTED – Section 38(1)(b)



REDACTED – Section 38(1)(b) | He, him
REDACTED – Section 38(1)(b)
X @ScotFiscComm | www.fiscalcommission.scot



Annex B (Continued)

Mitigating the two-child limit and the Scottish budget - Publication Timeline

Shared with Scottish Government - 06-12-2024

			High level timings and SG interactions
Monday	2	December	SEFF Publication Publication pre-announcement - Mitigating the two-child limit and the Scottish Government
Tuesday	3	December	
Wednesday	4	December	
Thursday	5	December	
Friday	6	December	
Monday	9	December	Initial provision of policy info by SG by 12:00 Draft spending forecast shared with SG officials - more like a round note than a draft of the report Forecast discussion with SG officials - 11:30 to 12:30
Tuesday	10	December	
Wednesday	11	December	
Thursday	12	December	
Friday	13	December	
Monday	16	December	Final report sent to SG for fact-check - by 13:00 SG returns fact-check comments - by 12:00
Tuesday	17	December	
Wednesday	18	December	
Thursday	19	December	

Protocol timings for supplementary costings - for a guide 10 working days before publication - final policy deadline 6 working days before publication - draft forecasts from SFC to SG, forecast meeting to follow. 4 working days before publication - final forecasts from SFC to SG for fact-check



Annex B (Continued)

Friday	20	December	
Monday	23	December	
Tuesday	24	December	
Wednesday	25	December	
Thursday	26	December	
Friday	27	December	
Monday	30	December	
Tuesday	31	December	
Wednesday	1	January	
Thursday	2	January	
Friday	3	January	
Monday	6	January	Pre-release version sent to SG Ministers - by 12:00 (?) and media release shared with SG comms
Tuesday	7	January	Publication - 9:30
Wednesday	8	January	
Thursday	9	January	
Friday	10	January	



Annex B (Continued)

From: REDACTED – Section 38(1)(b)

Sent: 09 December 2024 17:24

To: REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b)

Cc: John Ireland <john.ireland@fiscalcommission.scot>; REDACTED – Section 38(1)(b);

REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b)

Subject: RE: Mitigating the two-child limit and the Scottish budget - info request

Thanks REDACTED – Section 38(1)(b)

Receipt confirmed and we've gone out to our folk too.

Regards

REDACTED – Section 38(1)(b)

REDACTED – Section 38(1)(b)

REDACTED – Section 38(1)(b)

Social Security Directorate

Scottish Government

Mobile: REDACTED – Section 38(1)(b)

REDACTED – Section 38(1)(b)

From: REDACTED – Section 38(1)(b)

Sent: 09 December 2024 16:18

To: REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b)

Cc: John Ireland <john.ireland@fiscalcommission.scot>; REDACTED – Section 38(1)(b);

REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b)

Subject: Mitigating the two-child limit and the Scottish budget - info request

REDACTED – Section 38(1)(b), REDACTED – Section 38(1)(b), REDACTED – Section 38(1)(b),

Please find attached our questions in relation not the mitigation of the two-child limit. We'd be grateful for a response by **midday tomorrow** (Tuesday 10 December).

Many thanks,

REDACTED – Section 38(1)(b)



REDACTED – Section 38(1)(b) | He, him

REDACTED – Section 38(1)(b)

✉ @ScotFiscComm | www.fiscalcommission.scot



Annex B (Continued)

Mitigating the two-child limit and the Scottish budget – Information required Background

On Tuesday 7 January we plan to publish a report that will include a discussion of the costs of the Scottish Government's announcement to mitigate the UK-wide Universal Credit two-child limit from 2026-27 and of the impact on the wider Scottish budget. To inform our production of that report could the Scottish Government provide responses the questions presented below:

REDACTED – Section 30(b)(ii)



Annex B (Continued)

From: REDACTED – Section 38(1)(b)
Sent: 11 December 2024 10:57
To: REDACTED – Section 38(1)(b)
Subject: RE: SFC request on two child mitigation

Thanks REDACTED – Section 38(1)(b) – and again sorry for the delay 😊

Kind regards

REDACTED – Section 38(1)(b)

REDACTED – Section 38(1)(b) (she/her)
Unit Head
REDACTED – Section 38(1)(b)
Scottish Government
Mob: REDACTED – Section 38(1)(b)

From: REDACTED – Section 38(1)(b)
Sent: 11 December 2024 10:19
To: REDACTED – Section 38(1)(b)
Cc: REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b);
REDACTED – Section 38(1)(b)
Subject: RE: SFC request on two child mitigation

Hi REDACTED – Section 38(1)(b),

Confirming receipt.

Many thanks,

REDACTED – Section 38(1)(b)

From: REDACTED – Section 38(1)(b)
Sent: 10 December 2024 17:40
To: REDACTED – Section 38(1)(b)
Cc: REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b);
REDACTED – Section 38(1)(b)
Subject: SFC request on two child mitigation

REDACTED – Section 38(1)(b)

Please see the attached return from Social Security Policy – apologies for the late return, it has been very busy today



Annex B (Continued)

Kind regards

REDACTED – Section 38(1)(b)

REDACTED – Section 38(1)(b) (she/her)

Unit Head

REDACTED – Section 38(1)(b)

Scottish Government

Mob: REDACTED – Section 38(1)(b)

Mitigating the two-child limit and the Scottish budget – Information required

Background

On Tuesday 7 January we plan to publish a report that will include a discussion of the costs of the Scottish Government's announcement to mitigate the UK-wide Universal Credit two-child limit from 2026-27 and of the impact on the wider Scottish budget. To inform our production of that report could the Scottish Government provide responses the questions presented below:

REDACTED – Section 30(b)(ii)



Annex B (Continued)

From: REDACTED – Section 38(1)(b)

Sent: 11 December 2024 13:49

To: REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b)

Cc: REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); John Ireland <john.ireland@fiscalcommission.scot>; REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b) REDACTED – Section 38(1)(b)

Subject: Official Sensitive - Mitigation of the two-child limit - Costing

REDACTED – Section 38(1)(b), REDACTED – Section 38(1)(b),

In advance of tomorrow's call on the mitigation of the two-child limit, with huge thanks to REDACTED – Section 38(1)(b), we've saved a short note [REDACTED – Section 17] and the costing model in the following shared folder: [REDACTED - Section 25(1) - [Mitigating the two child limit and the Scottish Budget - January 2025 Figures 1](#)]

Access to the folder is limited to REDACTED – Section 38(1)(b), REDACTED – Section 38(1)(b), REDACTED – Section 38(1)(b) and REDACTED – Section 38(1)(b). If others need access on the SG side it would be for one of those four to share onwards – we wouldn't update access to the folder.

Best wishes,

REDACTED – Section 38(1)(b)



REDACTED – Section 38(1)(b) | He, him

REDACTED – Section 38(1)(b)

✉ @ScotFiscComm | www.fiscalcommission.scot

Annex B (Continued)

From: REDACTED – Section 38(1)(b)
Sent: 19 December 2024 12:35
To: REDACTED – Section 38(1)(b)
Cc: REDACTED – Section 38(1)(b); Ian Davidson <Ian.Davidson2@gov.scot>; REDACTED – Section 38(1)(b); John Ireland <john.ireland@fiscalcommission.scot>; REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); Alasdair Black <Alasdair.Black@gov.scot>
Subject: RE: Official Sensitive - Mitigation of the two-child limit - Report for fact-checking - by midday Thursday 19 December

Hi REDACTED – Section 38(1)(b),

That's great – many thanks.

For info - we will send the pre-release version of the report to Cabinet Secretaries and the agreed copy list on Monday 6 January.

Best wishes,

REDACTED – Section 38(1)(b)



REDACTED – Section 38(1)(b) | He, him
REDACTED – Section 38(1)(b)
X @ScotFiscComm | www.fiscalcommission.scot

From: REDACTED – Section 38(1)(b)
Sent: 19 December 2024 11:48
To: REDACTED – Section 38(1)(b)
Cc: REDACTED – Section 38(1)(b); Ian Davidson <Ian.Davidson2@gov.scot>; REDACTED – Section 38(1)(b); John Ireland <john.ireland@fiscalcommission.scot>; REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); Alasdair Black <Alasdair.Black@gov.scot>
Subject: RE: Official Sensitive - Mitigation of the two-child limit - Report for fact-checking - by midday Thursday 19 December

Hi REDACTED – Section 38(1)(b)

Will thanks to colleagues, we've done our fact-check and have no comments to make.

Regards

REDACTED – Section 38(1)(b)

REDACTED – Section 38(1)(b)



Annex B (Continued)

REDACTED – Section 38(1)(b)
Social Security Directorate
Scottish Government
Mobile: REDACTED – Section 38(1)(b)
REDACTED – Section 38(1)(b)

From: REDACTED – Section 38(1)(b)
Sent: 17 December 2024 11:59
To: REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); Alasdair Black
<Alasdair.Black@gov.scot>
Cc: REDACTED – Section 38(1)(b); Ian Davidson <Ian.Davidson2@gov.scot>; REDACTED – Section 38(1)(b); John Ireland <john.ireland@fiscalcommission.scot>; REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b)
Subject: Official Sensitive - Mitigation of the two-child limit - Report for fact-checking - by midday Thursday 19 December
Importance: High

REDACTED – Section 38(1)(b), REDACTED – Section 38(1)(b), Alasdair,

I've uploaded the fact-check version of our report on mitigating the two-child limit the shared folder: REDACTED - Section 27(1) - [Mitigating the two-child limit and the Scottish Budget | Scottish Fiscal Commission](#)

Please note, the report includes updated commentary on the funding side of things so there will be interests beyond just the social security side of things.

As stated previously, please provide your fact-check comments by midday on Thursday 19 December.

Please get in touch if you have any questions.

Best wishes,

REDACTED – Section 38(1)(b)



REDACTED – Section 38(1)(b) | He, him
REDACTED – Section 38(1)(b)
X @ScotFiscComm | www.fiscalcommission.scot

Annex B (Continued)

From: REDACTED – Section 38(1)(b)

Sent: 06 January 2025 09:46

To: Cabinet Secretary for Finance & Local Government <CabSecFLG@gov.scot>; Cabinet Secretary for Social Justice 2024 <CabSecforSJ@gov.scot>; Deputy First Minister and Cabinet Secretary for Economy & Gaelic <DFMCSEG@gov.scot>

Cc: DG Scottish Exchequer Mailbox <DGScottishExchequer@gov.scot>; DG Communities <DGCommunities@gov.scot>; Stephen Kerr <Stephen.Kerr@gov.scot>; Ian Davidson <Ian.Davidson2@gov.scot>; REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); Director for Tax <DirectorforTax@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; REDACTED – Section 38(1)(b); Richard McCallum <Richard.McCallum@gov.scot>; Jamie MacDougall <Jamie.MacDougall@gov.scot>; Jennie Barugh <Jennie.Barugh@gov.scot>; Gary Gillespie <Gary.Gillespie@gov.scot>; Kathy Johnston <Kathy.Johnston@gov.scot>; Alasdair Black <Alasdair.Black@gov.scot>; REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); Johanna Gray <Johanna.Gray@gov.scot>; REDACTED – Section 38(1)(b); Matthew Elsby <Matthew.Elsby@gov.scot>; REDACTED – Section 38(1)(b); John Ireland <john.ireland@fiscalcommission.scot>; REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b)

Subject: OFFICIAL SENSITIVE - PRE-RELEASE - SFC Report - Mitigating the two-child limit and the Scottish Budget

PS / Cabinet Secretaries,

As per the protocol between the Scottish Government and the Scottish Fiscal Commission, please find attached the pre-release version of the Scottish Fiscal Commission's report, "**Mitigating the two-child limit and the Scottish Budget**" to be published tomorrow, Tuesday 7 January 2025 at 9:30 am.

The report is **OFFICIAL-SENSITIVE** until time of publication. The report must be protected at all times and must not be shared outside of this copy list.

Kind regards,

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REDACTED – Section 38(1)(b)

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Annex B (Continued)

From: REDACTED – Section 38(1)(b)

Sent: 06 January 2025 11:40

To: REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b)

Cc: REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); John Ireland <john.ireland@fiscalcommission.scot>; REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b)

Subject: Official sensitive - SFC publication - Media release for Mitigating the two-child limit and the Scottish Budget

All,

Please find attached the media release for the Scottish Fiscal Commission's report "Mitigating the two-child limit and the Scottish Budget". The media release and report will be published tomorrow, 7 January 2025, at 9:30 am.

Note that the information in the media release is classified as OFFICIAL SENSITIVE and is not for distribution until the publication of our report tomorrow morning.

We are sharing this for information ahead of publication, but please let me know if you have any concerns.

Best wishes,

REDACTED – Section 38(1)(b)



REDACTED – Section 38(1)(b) | He, him

REDACTED – Section 38(1)(b)

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OFFICIAL SENSITIVE – NOT FOR DISTRIBUTION UNTIL AFTER PUBLICATION OF OUR REPORT ON 7 JANUARY 2025

REDACTED – Section 27(1) - [Mitigating the two-child limit and the Scottish Budget | Scottish Fiscal Commission](#)



Annex B (Continued)

From: REDACTED – Section 38(1)(b)

Sent: 07 January 2025 09:48

To: REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b)

Cc: REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); John Ireland <john.ireland@fiscalcommission.scot>; REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b); REDACTED – Section 38(1)(b)

Subject: SFC publication - Mitigating the two-child limit and the Scottish Budget

Morning

We have just published a report looking at the effect of mitigating the two-child limit on the Scottish Budget. This follows our latest Economic and Fiscal Forecasts published in December

[Mitigating the two-child limit and the Scottish Budget | Scottish Fiscal Commission](#)

Regards

 REDACTED – Section 38(1)(b) *he, him, his*
REDACTED – Section 38(1)(b)
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