



[REDACTED]

by email to [REDACTED]

Your ref: Fol/2025/2

31 January 2025

Dear [REDACTED]

Thank you for your email of 14 January requesting information under the Freedom of Information (Scotland) Act 2002 in which you asked for:

The most comprehensive information that the Scottish Fiscal Commission has available of multi-year analysis of Scottish public finances where Scottish policies diverge from those in England/Rest of the UK, showing how much higher or lower expenditure/taxation results.

This analysis would parallel what the Northern Ireland Fiscal Council calls ‘super-parity’ and ‘sub-parity’ policies (see pages 110-15 in “The public finances in NI: a comprehensive guide”, November 2021<sup>i</sup>). The Scottish analysis should cover as many historic years as are available, and also available future years, including announced Scottish Government plans for further divergence.

We have not produced a comprehensive multi-year analysis of Scottish Government spending and taxation that mirrors the work of the Northern Irish Fiscal Council on “super-parity” and “sub-parity” policies.

However, we regularly compare our five-year forecasts of Scottish income tax receipts, devolved tax receipts and social security expenditure to the Block Grant Adjustments. These comparisons are published twice a year in our forecast publications. For example, Figure 4.4 in our December 2024 forecasts gives the projected tax net positions and Figures 5.7 and 5.8 gives the projected net social security positions.<sup>ii</sup>

Our Chair’s recent letter to the Scottish Affairs Committee discusses the social security comparisons in more detail.<sup>iii</sup>

Our Fiscal Sustainability Perspectives: Climate Change report considered the implications of the Scottish Government taking a different approach to the UK Government on policies relating to climate change.<sup>iv</sup> However, this discussion was largely hypothetical rather than an assessment of policy differences.

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 [info@fiscalcommission.scot](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.itpublicknowledge.info/YourRights/Unhappywiththeresponse/AppealingtoCommissioner.aspx](http://www.itpublicknowledge.info/YourRights/Unhappywiththeresponse/AppealingtoCommissioner.aspx).

Yours sincerely

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

**James H White**  
**Governance Manager**

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<sup>i</sup> Northern Ireland Fiscal Council (2021) [The public finances in Northern Ireland: a comprehensive guide](#)

<sup>ii</sup> Scottish Fiscal Commission (December 2024) [Scotland's Economic and Fiscal Forecasts](#)

<sup>iii</sup> Scottish Fiscal Commission (January 2025) [Letter from Professor Graeme Roy to Scottish Affairs Committee](#)

<sup>iv</sup> Scottish Fiscal Commission (March 2024) [Fiscal Sustainability Perspectives: Climate Change](#)