[REDACTED]
by email to [REDACTED]

Our ref: FoI-2025-20
24 November 2025

Dear [REDACTED]

Thank you for your email of 28 October to the Scottish Fiscal Commission requesting under the Freedom of Information (Scotland) Act 2002 regarding correspondence/discussion between the Scottish Fiscal Commission and HMRC during the period 9 July 2025 to 23 October 2025 on the subject of the distribution of Scottish income taxpayers by income bands in the financial years 2023-24, and 2024-25.

The information you requested is included within the appendix to this letter. We receive regular unpublished data from HMRC which is essential for our forecasts and policy costings. We think releasing this data would have a significant impact on future provision of data from HMRC and our ability to provide forecasts and policy costings.

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: Mr John Ireland, Chief Executive, Scottish Fiscal Commission, email 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

KAndrew

Kirsty Andrew
Business Manager

Appendix – FoI-2025-20

Date	Correspondence	Exemption
9 July 2025	24hr Early Access - Scottish Income Tax Outturn 2023-24 - email 9 July 2025	Section 25(1) – Information otherwise accessible. The information is available at: [Scottish Income Tax Outturn Statistics: 2023 to 2024 - GOV.UK]
18 July 2025	Scottish In-Year Indicative RTI* - May 2025 - email 18 July 2025	Section 30(b)(ii) - Free and frank exchange of views. Section 30(c) - Otherwise prejudice effective conduct of public affairs.
19 August 2025	Scottish In-Year Indicative RTI - June 2025 - email 19 August 2025	Section 30(b)(ii) - Free and frank exchange of views. Section 30(c) - Otherwise prejudice effective conduct of public affairs.
11 September 2025	Scottish In-Year Indicative RTI - July 2025 - email 11 September 2025	Section 30(b)(ii) - Free and frank exchange of views. Section 30(c) - Otherwise prejudice effective conduct of public affairs.
9 October 2025	Income Distribution Analysis 2023-24 - email 9 October 2025	Section 30(b)(ii) - Free and frank exchange of views. Section 30(c) - Otherwise prejudice effective conduct of public affairs.
17 October 2025	Income Distribution Analysis 2023-24 - email 17 October 2025	Section 30(b)(ii) - Free and frank exchange of views. Section 30(c) - Otherwise prejudice effective conduct of public affairs.
20 October 2025	Scottish In-Year Indicative RTI - August 2025 - email 20 October 2025	Section 30(b)(ii) - Free and frank exchange of views. Section 30(c) - Otherwise prejudice effective conduct of public affairs.

* RTI Real Time Information