

[REDACTED]  
by email to [REDACTED]

Our ref: Fol-2025-13  
11 November 2025

Dear [REDACTED]

Thank you for your email of 8 September to the Scottish Fiscal Commission requesting under the Freedom of Information (Scotland) Act 2002 for all correspondence and notes of phone calls or meetings (in person or virtual) involving the Scottish Fiscal Commission and Scottish Government ministers or civil servants between 2 October 2025 and 9 October 2025 about how many (or what proportion of) taxpayers (or workers) in Scotland pay less income tax than they would if they lived elsewhere in the UK.

The information you requested is included within the appendix to this letter.

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](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](http://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**

## Appendix – Fol-2025-13

### Email dated 6 October 2025

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

**Sent:** 06 October 2025 16:03

**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); 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)

**Cc:** Alasdair Black <Alasdair.Black@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)

**Subject:** RE: SFC/SG Monthly Liaison Meeting

Folks

Here's a first pass at an agenda for tomorrow. We may add some items after our SMT call at 11. Feel free to let me know if there's anything you want to discuss.

#### Full SG Team

- OUT OF SCOPE
- Intra-UK comparisons of income tax payments

#### Liaison Team only

- OUT OF SCOPE
- OUT OF SCOPE
- OUT OF SCOPE

We're expecting REDACTED – Section 38(1)(b) and REDACTED – Section 38(1)(b) in GH. REDACTED – Section 38(1)(b), REDACTED – Section 38(1)(b) and I will be here too.

John

OUT OF SCOPE

**Teams Conversation with REDACTED – Section 38(1)(b) [SG official] Monday 6 October to Wednesday 8 October**

OUT OF SCOPE

REDACTED – Section 38(1)(b) [SG Official]

Monday 15:53

REDACTED – Section 38(1)(b) and I will be in SAH tomorrow so can pop up the hill in person if that suits?



1 Like reaction.

Monday 15:54

John Ireland

The only other agenda items from our side are OUT OF SCOPE, a query on FMQs and IT lines, OUT OF SCOPE.

OUT OF SCOPE

OUT OF SCOPE

Monday 16:06

John Ireland

<https://x.com/staylorish/status/1974053295179096297>

<https://x.com/staylorish/status/1973992203388137767>

Monday 16:07

John Ireland

More Sam Taylor

Monday 16:08

John Ireland

For tomorrow - though we're just interested in your lines and if they mention us



1 Like reaction.

REDACTED – Section 38(1)(b) [SG Official]

Tuesday 09:46

Thanks John. Just to say noted and we can have a word later



1 Like reaction.

OUT OF SCOPE

OUT OF SCOPE

OUT OF SCOPE

Wednesday 09:13

John Ireland

I see Sam Taylor has been tweeting on IT again - [Sam Taylor on X: "1/ Shirley-Anne Somerville has just repeated in parliament the claim that th...](#)

Wednesday 09:14

John Ireland

You have to admire his obessional energy

REDACTED – Section 38(1)(b) [SG official]

Wednesday 09:20

You would not believe the amount of time this takes up across the SG! Yes I believe there is another request to correct the record. Tax will be leading on it.

## **Transcript of Teams Messages between SFC and SG officials, Wednesday 8 October 2025**

Wednesday 09:10

REDACTED – Section 38(1)(b) [SFC official]

i see Sam Taylor is keeping a close eye on things in parliament RE income tax: Sam Taylor on X: "1/ Shirley-Anne Somerville has just repeated in parliament the claim that th...

Wednesday 09:10

REDACTED – Section 38(1)(b) [SFC official]

we raised this with the liason team yesterday, we'll need to think very caerefully about how we present our figures in our next SEFF

Wednesday 09:11

REDACTED – Section 38(1)(b) [SFC official]

but for now it seems like your going to continue with the line? would be good to understand if thats based purely on the SFC estimates, or if there is another source your using to support it?

Wednesday 09:11

REDACTED – Section 38(1)(b) [SFC official]

I'm not digging, i just dont want us to trip each other up here

REDACTED – Section 38(1)(b) [SG official]

Wednesday 09:12

Morning - yes, he doesn't stop!

REDACTED – Section 38(1)(b) [SG official]

Wednesday 09:13

Yes, at the moment we are continuing to use the line, and referencing your forecasts for 2025-26

Wednesday 09:14

REDACTED – Section 38(1)(b) [SFC official]

okay good to know