

[REDACTED]
by email to [REDACTED]

Our ref: Fol/2025/17
11 November 2025

Dear [REDACTED]

Thank you for your email of 15 October to the Scottish Fiscal Commission requesting under the Freedom of Information (Scotland) Act 2002 in which you asked about following response issued by HMRC to a Freedom of Information request which included data relevant to Scottish Income Tax:

https://www.whatdotheyknow.com/request/scottish_tax_payers#incoming-3077026

You said, "According to that data, in the financial year 2023-24, the proportion of Scottish income taxpayers who paid less income tax than they would if they lived elsewhere in the UK was 48%".

You asked for any information held by the Scottish Fiscal Commission which could be used to demonstrate any inaccuracy in the HMRC data or calculation described above.

For reference, we have published a fact sheet covering Scottish Fiscal Commission estimates of median income here, [Scottish median incomes fact sheet: Scottish Fiscal Commission estimates update – November 2025 | Scottish Fiscal Commission](#).

In the fact sheet, we provide similar estimates to those provided by HMRC in the link above, albeit with some small differences. However, we also note that, given the use of different data sources and different methodologies, it is not unreasonable that different organisations will have slightly different estimates of the distribution of taxpayers.

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

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

James H White
Governance Manager