

Item 1 – Email exchange between the Scottish Government’s Director of Fiscal Policy and Constitution and the Chief Executive of Revenue Scotland. Please note, the attached letter being referred to is Item 2 of this Annex:

From: Chief Executive of Revenue Scotland [Redacted]
Sent: 11 October 2022 18:23
To: Director of Fiscal Policy and Constitution [Redacted]
Subject: RE: For comment ASAP: Building a New Scotland paper engagement - Revenue Scotland

Dear Lucy

Thank you for the call earlier. I can confirm I have no comments to make on the extracts you have shared.

I look forward to reading the publication in due course and will no doubt want to take up your offer of a conversation after that.

Kind regards

Elaine

[Redacted]

From: [Redacted] On Behalf Of Director of Fiscal Policy and Constitution
Sent: 11 October 2022 16:58
To: Chief Executive of Revenue Scotland [Redacted]
Subject: For comment ASAP: Building a New Scotland paper engagement - Revenue Scotland

Dear Elaine,

Thanks again for your time this afternoon to discuss the launch of the third paper in the Building a New Scotland series, which will cover economic, fiscal and monetary issues. As discussed, please find attached a letter which includes all relevant extracts of the paper which refer to the work of the Revenue Scotland for your awareness, in advance of publication.

I would welcome any comments that you have on the factual accuracy of the content provided to me by midday Thursday 13 October to meet with publishing deadlines.

Kind regards

Lucy

[Redacted]

Item 2 – Letter from the Scottish Government’s Director of Fiscal Policy and Constitution and the Chief Executive of Revenue Scotland as referenced in Item 1 of this Annex:

Dear Elaine,

As you’ll be aware, the Scottish Government is publishing a series of papers titled ‘Building a New Scotland’, which together form a prospectus for an independent Scotland, to enable people to make an informed choice about Scotland’s future before a referendum takes place.

It is expected that, as announced by the First Minister on 10 October, the next paper in this series will be published on Monday 17 October, setting out the Scottish Government’s plans for the economy under independence. This will include proposals for the development of an institutional model with an expanded role for Revenue Scotland.

In keeping with the principle of good and effective communications set out in the Framework Agreement between Scotland Ministers and Revenue Scotland, I am sharing with you the relevant extract of the paper which refers to the work of Revenue Scotland for your awareness, in advance of publication.

1. “With independence, Scotland will have responsibility for our own macroeconomic framework and for the operation of supporting fiscal institutions. We would expand existing fiscal institutions, such as the Scottish Fiscal Commission and Revenue Scotland”.

2. “Scotland’s current institutional framework is significantly different from that in 2014: new institutions such as the Scottish Fiscal Commission, Revenue Scotland and the Scottish National Investment Bank are already established and operating, with the Scottish Government already performing Exchequer functions for devolved powers and spending”.

I should point out that the extracts shared with you are confidential and should be treated as such.

We would welcome any comments that you have on the factual accuracy of the content provided, by midday on Thursday 13 October 2022 to meet with publishing deadlines.

Finally, we would welcome a discussion on the paper following its publication. Please do not hesitate to get in touch to arrange this.

Kind regards,
Lucy O’Carroll