

Our Reference: 202300378648  
Your Reference: Freedom of Information Request

27 October 2023

## FOI Request 202300378648 – Annex A

### Reasons for not providing information

In reference to parts 2 and 5 of your request:

*2. Please provide any documents, reports, or analyses conducted by or on behalf of the Scottish Government regarding the potential impact, feasibility, or implications of implementing a wealth tax in Scotland. Include documents created or received between 28 March 2023 and the present date.*

*5. Any email chain in which the First Minister, the Cabinet Secretary for Finance or Scottish Government Special Advisers are copied in discussing the introduction of a wealth tax in Scotland. Please provide these email chains in full since 28 March 2023.*

#### An exemption applies, subject to the public interest test

An exemption under section 30(b)(ii) of FOISA (the free and frank exchange of views for the purposes of deliberation) applies to some of the information requested. This exemption applies because disclosure would, or would be likely to, inhibit the free and frank exchange of views. This exemption recognises the need for officials and/or members of a third party to have a private space within which to provide free and frank views amongst each other, before the Scottish Government and a third party reaches a settled public view.

This exemption is subject to the ‘public interest test’. Therefore, taking account of all the circumstances of this case, we have considered if the public interest in disclosing the information outweighs the public interest in applying the exemption. We have found that, on balance, the public interest lies in favour of upholding the exemption.

We recognise there is a public interest in disclosing information as part of open, transparent and accountable government, and to inform public debate. However, there is a greater public interest in allowing a private space within which officials can exchange full and frank views, as part of the process of exploring and refining the Government's and third party's decision making process. This private thinking space is essential to enable all options to be properly considered, based on the best available advice, so that sound operational decisions can be taken. Disclosure is likely to undermine the full and frank discussion of issues between Government officials and/or third party representatives, which in turn will undermine the quality of the decision making process, which would not be in the public interest.

