

Question 1 - Could you supply all analysis undertaken, briefings written, correspondence sent and received, minutes/notes from meetings about people moving to England or Wales from Scotland due to high income tax, from the last three months?

1. RE For SpAd views by 1500 PA Daily Mail IFS comments on tax

From: [redacted S38]

Sent: 14 November 2024 15:44

To: David Hutchison <David.Hutchison@gov.scot>; Ross Ingebrigtsen <Ross.Ingebrigtsen@gov.scot>; Jack Middleton <Jack.Middleton@gov.scot>; Emily Mackintosh <Emily.Mackintosh@gov.scot>; Colin McAllister <Colin.McAllister@gov.scot>

Cc: [redacted S38]

Subject: RE: For SpAd views by 1500: PA, Daily Mail, IFS comments on tax

Sorry to chase SpAds, grateful for views when possible.

Thanks,

Gareth

Finance Secretary Shona Robison said:

“Our tax policies are grounded in evidence and carefully balance the need to raise revenue with the impacts on taxpayers and the economy. The evidence continues to suggest that our policy approach raises significant additional revenue for investment in vital public services.

“Our tax base continues to grow strongly, with data from the RTI PAYE system showing Scotland experienced faster earnings and tax per head growth than the rest of the UK in both 2022-23 and 2023-24.

“The Tax Strategy, which will be published next month, will support more transparent and consistent decision-making on tax policy in Scotland and aims to provide more certainty for taxpayers.”

Background

The SFC have estimated that our Income Tax policy choices since devolution, will raise an additional £1.5 billion in 2024-25, compared to if we had matched UK Government policy.

From: [redacted S38]
Sent: 14 November 2024 14:09
To: David Hutchison <David.Hutchison@gov.scot>; Ross Ingebrigtsen <Ross.Ingebrigtsen@gov.scot>; Jack Middleton <Jack.Middleton@gov.scot>; Emily Mackintosh <Emily.Mackintosh@gov.scot>; Colin McAllister <Colin.McAllister@gov.scot>
Cc: [redacted S38]
Subject: RE: For SpAd views by 1500: PA, Daily Mail, IFS comments on tax

Adding Emily and Colin, given other chain on this from post FMQs briefing. Grateful for consideration.

Thanks
Gareth

From: [redacted S38]
Sent: 14 November 2024 12:56
To: David Hutchison <David.Hutchison@gov.scot>; Ross Ingebrigtsen <Ross.Ingebrigtsen@gov.scot>; Jack Middleton <Jack.Middleton@gov.scot>
[redacted S38]
Subject: For SpAd views by 1500: PA, Daily Mail, IFS comments on tax

Hi SpAds,
We've been asked to respond to the below release from the IFS. With thanks to Officials, we have prepared the below lines and grateful for your consideration.
Many thanks
[redacted S38]

LINES

Finance Secretary Shona Robison said:

“Our tax policies are grounded in evidence and carefully balance the need to raise revenue with the impacts on taxpayers and the economy. The evidence continues to suggest that our policy approach raises significant additional revenue for investment in vital public services.

“Our tax base continues to grow strongly, with data from the RTI PAYE system showing Scotland experienced faster earnings and tax per head growth than the rest of the UK in both 2022-23 and 2023-24.

“The Tax Strategy, which will be published next month, will support more transparent and consistent decision-making on tax policy in Scotland and aims to provide more certainty for taxpayers.”

Background

The SFC have estimated that our Income Tax policy choices since devolution, will raise an additional £1.5 billion in 2024-25, compared to if we had matched UK Government policy.

[redacted S38]

News | Media Manager – Finance, Local Government and Corporate

The Scottish Government, St Andrew's House, Edinburgh

Mobile: [redacted S38] | Portfolio Media inquiries: [redacted S38]

www.gov.scot/news

Question 2 - . Could you supply all analysis undertaken, briefings written, correspondence sent and received, minutes/notes from meetings about “Scottish weighting” in higher salaries, between January 1 2024 and May 1 2024?

2. Email: For clearance STV AGCC survey on tax

From: [redacted S38]

Sent: 12 April 2024 12:07

To: Deputy First Minister and Cabinet Secretary for Finance <DFMCSF@gov.scot>

Cc: Cabinet Secretary for Wellbeing Economy, Net Zero and Energy <CabSecWENZE@gov.scot>; Minister for Energy, Just Transition and Fair Work <MinisterEJTFW@gov.scot>; Ross Ingebrigtsen <Ross.Ingebrigtsen@gov.scot>; Spads Admin <Spads_Admin@gov.scot>; [redacted S38]; Lorraine King <Lorraine.King@gov.scot>; [redacted S38]; Callum McCaig <Callum.Mccaig@gov.scot>

Subject: For clearance: STV, AGCC survey on tax

Good afternoon DFMPO,

Copying Cab Sec and Ms Martin for awareness, due to the windfall tax aspect.

We've had a query from STV, asking us to respond to a survey from Aberdeen & Grampian Chamber of Commerce, which highlights the impact they claim taxation is having on businesses – including the windfall tax. We've prepared the below lines and

I've included their release below for background.

Grateful for the DFM's consideration. STV have set a deadline of 1500 for this query.

Many thanks,
[redacted S38]

[redacted S38]

News | Deputy First Minister's Communications Media Manager

The Scottish Government, St Andrew's House, Edinburgh

Mobile: [redacted S38] | Portfolio Media inquiries: [redacted S38]

www.gov.scot/news

LINES

A Scottish Government spokesperson said:

“Scotland’s tax policies, which are progressive and grounded in evidence, carefully balance the need to raise revenues with the impact on taxpayers and the economy.

“People from the rest of the UK are coming to Scotland, not leaving it. Over 45,000 people of working age came to Scotland in 2021, with net in-migration at just over 5,000. People base their decisions on where to live and work on a wide range of factors. Those who call Scotland home enjoy a range of support not available throughout the UK such as free university tuition and free prescriptions.

“With thousands of households still struggling with energy bills in the wake of Russia’s invasion of Ukraine, we remain supportive of an Energy Profits Levy up to its previously announced end date of March 2028 - provided there are still genuine windfall gains being made in the oil and gas sector.

“We do not support extensions to the Levy – nor increases to its rate – as these create uncertainty within the industry which could threaten Scottish jobs and investment in our energy transition.”

Background

The fiscal regime for offshore oil and gas exploration and production, as with licensing and regulation for these activities, is reserved to UK Government.

Release

High personal and business taxes are hampering the growth of companies in Aberdeen and Aberdeenshire, according to a new report.

Taxation has overtaken inflation and high energy costs as the biggest constraint facing companies in the region.

[The North-east Quarterly Economic Survey](#), launched today by Aberdeen & Grampian Chamber of Commerce, in partnership with law firm Gilson Gray LLP, benchmarks key indicators in the region's economy against the wider UK.

The report reveals that more than half of companies here (52%) believe that taxation has become a barrier to growth.

Four key findings will be outlined and discussed at a special Chamber Breakfast Briefing in Aberdeen this morning.

They are:

(1) RISING TAXES HAMPER GROWTH

For the first time since 2021, taxation has surpassed inflation as a constraint to growth for businesses in the North-east. 52% of companies polled listed it as a concern, up from 40% in the last quarter.

The windfall tax being extended is partly to blame, alongside changes in personal taxation announced by the Scottish Government in December which have now come into force.

Following changes which came into force this month, anyone who earns more than £28,850 will pay more in income tax than they would if they lived in England or Wales. Those who earn below the cut-off figure will pay less than they would south of the border.

The tax differentials grow sharply for those on higher incomes. Those on a £35,000 salary pay £61 more in Scotland than the rest of the UK. But the gap widens to £442 at £45,000; £1,696 at £55,000 and £2,096 at £75,000.

The new threshold, of 45% on earnings between £75,000 and £125,140 is also now in place, and the top rate, on salaries of more than £125,140, has jumped from 47% to 48%.

(2) INTERNATIONAL DEMAND CONTINUES TO GROW

More than a third of businesses (34%) think their international sales have increased over the past three months, continuing a trend of strong export trade for companies located in Aberdeen and Aberdeenshire.

Like the previous quarter, this is significantly ahead of the wider UK total (26%) and underlines the strong global demand for our produce, products and services.

(3) LABOUR MARKET REMAINS TIGHT

Three quarters of companies (75%) reported difficulties in recruiting staff during the first quarter.

Within the North-east there has been an increase in the number of businesses reporting difficulty in recruiting clerical and semi/unskilled roles.

Several comments touch on the difficulty of recruiting and retaining staff, the negative impact of visa policies on the movement of skilled workers, and challenges specific to sectors like seafood processing that relied on EU workers.

(4) INFLATIONARY PRESSURES EASING

Local businesses are reporting higher cost pressures on most measures than the UK as a whole, with a ten percentage-point difference in raw materials and utilities.

Within the data there are mentions of increased energy costs, higher wages leading to inflation, and the general rise in operational costs, including those due to doubling electricity contracts and increased rent.

However, fewer firms now list inflation as a constraint for growth, down from 56% last quarter to 38% this time around.

THE NATIONAL PICTURE

Nationally, the survey shows most firms reporting no improvement in investment levels, sales or cashflow in the first quarter of 2024.

After a slight rise in Q4, levels of business confidence have remained static. For the second quarter in a row, 56% of businesses say they are expecting an increase in turnover over the next year.

With inflation likely to remain volatile over the coming months – the data also reveals that more firms expect hikes in their own prices, with staffing costs being the main pressure.

REACTION TO THE FINDINGS

Russell Borthwick, Chief Executive of Aberdeen & Grampian Chamber of Commerce, said: “It is little surprise that taxation now tops the list of factors hampering growth among our companies.

“Many firms in the region operate within the oil and gas industry, which continues to be strangled by the windfall tax and a headline rate of 75%. The extension of the tax to 2029 will leave Aberdeen with the slowest growing economy of any city in the UK, according to EY.

“On top of that, we’ve seen the introduction of a new income tax system by the Scottish Government which has opened a significant tax gap between Scotland and England, placing businesses here at a disadvantage. Some companies are having to add a Scottish weighting on to salaries to compensate individuals for the income tax consequences of working in Scotland.

“Elsewhere, there has been a small uplift in the number of companies looking to invest in new machinery and equipment, which can be attributed to the expansion of full expensing, which has given the UK one of the world’s best capital allowances regimes.

“However, if the chancellor was hoping that the Budget would strengthen growth across our economy, there is little to suggest that has been achieved.”

Findlay Anderson, Partner at Gilson Gray LLP, said: “Cash flow is a fundamental barometer of the short-term health of a business. And whilst more businesses are reporting increases in recent cash flows since the last quarter (25% to 30%), we have seen a significant rise in the number of businesses reporting cash flow declines in the last quarter – from 18% to 27%.

“These metrics confirm some of what we are seeing anecdotally in the market. There are more reports of businesses across multiple sectors making moves to manage cash flow with more utilising overdrafts or seeing credit terms under pressure.

“It is clear that the North-east economy remains resilient with less inflationary concerns than previously. However, government policies have not helped and it remains to be seen how these will affect the economy as we prepare for a critical period in both business and politics.”

3. RE For Ministerial Awareness Media Query - Income Tax - The Times

From: David Hutchison <David.Hutchison@gov.scot>

Sent: 29 March 2024 12:07

To: [redacted S38] ; Deputy First Minister and Cabinet Secretary for Finance <DFMCSF@gov.scot>

Cc: Callum McCaig <Callum.Mccaig@gov.scot>; Ross Ingebrigtsen <Ross.Ingebrigtsen@gov.scot>; [redacted S38] ; Lorraine King <Lorraine.King@gov.scot>; [redacted S38] ; Kathy Johnston <Kathy.Johnston@gov.scot>; [redacted S38] ; Jamie MacDougall <Jamie.MacDougall@gov.scot>; Director of Budget and Public Spending <Directorofbudgetandpublicspending@gov.scot>; Director of Tax and Revenues <directoroftaxandrevenues@gov.scot>; Minister for Community Wealth & Public Finance <MinisterCWPF@gov.scot>; Minister for Local Government Empowerment & Planning <MinisterLGEP@gov.scot>; Minister for Parliamentary Business <MinisterforPB@gov.scot>

Subject: RE: For Ministerial Awareness: Media Query - Income Tax - The Times

Can the line be update to include that council tax levels in Scotland are around 50% lower than they're in England, and that an average band d property would be about £750(?) better off in Scotland than England.

From: [redacted S38]

Sent: Thursday, March 28, 2024 5:41 PM

To: Deputy First Minister and Cabinet Secretary for Finance

Cc: Callum McCaig ; David Hutchison ; Ross Ingebrigtsen ; [redacted S38] ; Gary Gillespie ; [redacted S38] ; Lorraine King ; [redacted S38] ; Jamie MacDougall ; Director of Budget and Public Spending ; Director of Tax and Revenues ; Minister for Community Wealth & Public Finance ; Minister for Local Government Empowerment & Planning ; Minister for Parliamentary Business

Subject: For Ministerial Awareness: Media Query - Income Tax - The Times

PO Deputy First Minister and Cabinet Secretary for Finance

For awareness, Greig Cameron from The Times approached us with a couple of income tax queries for stories he hopes to run over the Easter break.

The first story will be about recruiters saying senior level candidates are asking for a Scottish weighting to put on remuneration packages. They say the issue has become more prevalent since the new tax band was announced.

The second story will be about Sir Tom Hunter suggesting we should reduce our income tax rates to below that of England by 1p or 2p. He believes that would have the effect of attracting more skilled workers to Scotland and end up growing the overall tax take.

The journalist agreed the two stories are somewhat similar and indicated he was content to receive a single response from which he could draw.

The response below, using previous media lines on income tax, was issued on SpAd clearance.

Thanks,

[redacted S38]

[redacted S38]

Media Manager | News - Deputy First Minister, Finance and Corporate

The Scottish Government

m: [redacted S38]

A Scottish Government spokesperson:

“Since Scottish Income Tax was introduced net migration of working age people from the rest of the UK has averaged almost 7,000 per year. This is adding significantly to Scotland’s workforce and helping to grow the economy, with payrolled employment near a record high. Indeed, since 2007 GDP per person has grown by 10.8% in Scotland, compared to 5.8% in the UK.

“People base their decisions on where to live and work on a wide range of factors. Those who call Scotland home enjoy a range of support not available throughout the UK such as free university tuition, more childcare provision and free prescriptions. Scotland’s tax policies, which are progressive and grounded in evidence, carefully balance the need to raise revenues with the impact on taxpayers and the economy. “Scotland continues to be attractive to businesses, with foreign investment growing faster than the UK’s and Europe’s in recent years. The 2023 EY Attractiveness Survey shows that the number of FDI projects in Scotland in 2022 increased by 3% to a record high of 126. This compared with growth of 1% across Europe and a fall of 6% in the UK.”

Background

The Scottish Fiscal Commission has estimated that introducing the new 45p Advanced rate band and increasing the Top rate by 1p will increase income tax revenue by £82 million. Once the freeze in the Higher rate threshold is factored in, the Scottish Government estimates that policy decisions at this Budget raise £389 million, allowing for additional revenue to invest in vital public services.

The number of PAYE employees in Scotland is near a record high, at 2.46 million in February 2024, up 1.0% over the year.

The results of the EY Attractiveness Survey are available at: [Scotland's foreign investment grows with record results | EY UK](#)

Media Query – The Times

First story is a number of headhunters/recruiters saying senior level candidates are asking for a Scottish weighting to put on remuneration packages. They say the issue has become more prevalent since the new tax band between £75k and £125,140 was announced at the December budget.

Second is Sir Tom Hunter suggesting we should reduce our income tax rates to below that of England by 1p or 2p. He believes that would have the effect of attracting more skilled workers to Scotland and end up growing the overall tax take.

4. Re POLICY SPAD AWARENESS Income tax and recruitment – Telegraph

From: Kate Higgins <Kate.Higgins@gov.scot>

Sent: 31 March 2024 16:01

To: [redacted S38]; Callum McCaig <Callum.Mccaig@gov.scot>; David Hutchison <David.Hutchison@gov.scot>

Cc: Suzi Mair <Suzi.Mair@gov.scot>; [redacted S38]; Gary Gillespie <Gary.Gillespie@gov.scot>; [redacted S38]; Lorraine King <Lorraine.King@gov.scot>; [redacted S38] Kathy Johnston <Kathy.Johnston@gov.scot>; [redacted S38]; Director of Tax and Revenues <directoroftaxandrevenues@gov.scot>

Subject: Re: POLICY / SPAD AWARENESS: Income tax and recruitment - Telegraph

Content

From: [redacted S38]

Sent: Sunday, March 31, 2024 3:40:42 PM

To: Kate Higgins ; Callum McCaig ; David Hutchison

Cc: [redacted S38]; [redacted S38]; Gary Gillespie ; [redacted S38]

Subject: POLICY / SPAD AWARENESS: Income tax and recruitment - Telegraph
Hi Kate, cc Policy SPADS

Bringing handling we launched earlier today together here.

The Daily Telegraph came on to follow up on an article in today's Sunday Times headlined 'Headhunters offer Scotland weighting pay to make up for higher taxes'. The piece claims executives are making the request before re-locating due to income tax changes. The line below is carried in the ST piece which - have discussed with duty TL

Suzi Mair - and suggest we reissue to the Telegraph now given it aligns with previous handling. I can flag to Ministerial POs for awareness if you are content with this.

A Scottish government spokesman said:

"People base their decisions on where to live and work on a wide range of factors. Those who call Scotland home enjoy a range of support not available throughout the UK such as free university tuition, more childcare provision and free prescriptions. Scotland's tax policies, which are progressive and grounded in evidence, carefully balance the need to raise revenues with the impact on taxpayers and the economy."

[redacted S38] / for Duty Comms

[redacted S38] **Senior Media Manager DFM and Finance / Mobile:** [redacted S38]

5. Survey comparisons – FYI

From: [redacted S38]

Sent: 19 April 2024 14:49

To: [redacted S38] ; [redacted S38]

Subject: Survey comparisons - FYI

<u>SFE Survey</u>	<u>AGCC Survey</u>	<u>IoD 2024 survey -</u>
Concerns around diverging tax rates	Rising Taxes Hamper Growth	71% of respondents believed that personal taxation in Scotland is too high.
Concerns over recruitment and attraction of higher earning/highly skilled individuals	Labour Market remains tight – Recruitment Some companies are having to add a Scottish weighting on to salaries to compensate individuals for the income tax consequences of working in Scotland	The 2024 survey has highlighted new concerns for leaders over the additional tax band announced at the Scottish budget in December 2023. Of the 82% who expressed concern over this further divergence with the UK, nearly 40% (39%) noted that staff recruitment was likely to be impacted the most; 34% said employee's choice of location would be a concern, and 27% are worried about the impact on inward investment. While 61% of members said they have the right number of skilled people for current jobs (2023:54%), only half (54%) reported that they were

		confident of being able to recruit sufficient skilled staff in the next 12 months (2023: 57%) Out of 10 options, tax ranked 10 th in the priority of respondents for their organisations over next 5 years. However, employment ranked 1 st .
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Thanks,

Becky Robertson

Senior Policy Officer | Directorate for Tax and Revenues | The Scottish Government

T: 07881387070

Question 3 - Could you supply all analysis undertaken, briefings written for, correspondence sent and received, and minutes/notes, from the meeting between John Swinney and the City of London Corporation on October 9, from two months before the meeting and one month after it?

6. Email: 24 October 2024 : Minute of FM Meeting with Chris Hayward, Policy Chairman City of London

From: [redacted S38] <[redacted S38].@gov.scot>

Sent: 24 October 2024 17:05

To: First Minister <FirstMinister@gov.scot>

Subject: RE: Minute of FM Meeting with Chris Hayward, Policy Chairman City of London

Hi [redacted s.38],

Please find ERDM Link below for the Minute below.

Click on the link to open 'Minute - Meeting between First Minister and Policy Chairman City of London Corporation (Chris Hayward) - 9th October 2024 - 13.15 - 14.00' - <https://erdm.scotland.gov.uk/documents/A50745026/details>

Many thanks,
[redacted S38]

From: [redacted s.38]@gov.scot> **On Behalf Of** First Minister

Sent: Thursday, October 24, 2024 11:10 AM

To: [redacted S38] <[redacted S38].@gov.scot>; First Minister <FirstMinister@gov.scot>;

Andrew Hogg <Andrew.Hogg@gov.scot>; [redacted s.38] <[redacted s38]@gov.scot>;
[redacted s.38] <[redacted s38]@gov.scot>; [redacted s.38] <[redacted s38]@gov.scot>;
[redacted s.38]@gov.scot>; [redacted s.38]@gov.scot>; [redacted s.38]@gov.scot>;
[redacted s.38]@gov.scot>

Cc: Emily Mackintosh <Emily.Mackintosh@gov.scot>; David Hutchison
<David.Hutchison@gov.scot>; Spads Admin <Spads_Admin@gov.scot>; Communications
First Minister <CommunicationsFirstMinister@gov.scot>; [redacted s.38]@gov.scot>; FMPU :
FM Policy Team <DLCEABFMPUFMPT@gov.scot>

Subject: RE: Minute of FM Meeting with Chris Hayward, Policy Chairman City of London

Hi [redacted S38],

FM I content, grateful if the eRDM link can be shared once uploaded. Thanks

Many thanks,
[redacted s.38]

[redacted s.38]

Deputy Private Secretary to the First Minister

Office of the First Minister

5th Floor | St Andrews House | Regent Road | Edinburgh | EH1 3DG

M: [redacted s.38]

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7. Email: 10 October 2024 Scotland trip call

From: [redacted S38]@cityoflondon.gov.uk >

Sent: 10 October 2024 15:38

To: [redacted S38].@gov.scot>

Subject: RE: Scotland trip call

That's great thanks, have just sent you an invite.

From: [redacted S38].@gov.scot <[redacted S38].@gov.scot>
Sent: Thursday, October 10, 2024 2:59 PM
To: , [redacted S38] <[redacted S38]@cityoflondon.gov.uk> >
Subject: RE: Scotland trip call

THIS IS AN EXTERNAL EMAIL

Hi [redacted S38],

I could do between 11-2 tomorrow, or 12-2 Monday if either of those suit?

Many thanks,
[redacted S38]

From: [redacted S38]@cityoflondon.gov.uk>
Sent: Thursday, October 10, 2024 1:52 PM
To: [redacted S38] <[redacted S38].@gov.scot>
Subject: Scotland trip call

Hi [redacted S38],

It was nice to meet in person yesterday!

I know we have a catch-up meeting next Thursday but given that our new director will be present it may be more of a high level overview of our work together, so I was wondering if you have time perhaps tomorrow/ early next week to discuss the fallout from Chris' visit?

Many thanks,

[redacted S38]

[redacted S38] | **UK Strategic Partnerships**
Innovation & Growth | City of London Corporation
Mobile: [redacted S38]
Guildhall | London EC2V 7HH

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8. Email: Meeting FM and City of London CPR

From: [redacted s.38]<[redacted s.38]@cityoflondon.gov.uk>

Sent: 09 October 2024 10:41

To: First Minister <FirstMinister@gov.scot>

Cc: [redacted S38] <[redacted S38].@gov.scot>

Subject: RE: Meeting: FM and City of London CPR

Apologies – 1.15pm at Scottish Parliament!



[redacted s.38] | **UK Strategic Partnerships**

Innovation & Growth | City of London Corporation

Mobile: [redacted s.38]

Guildhall | London EC2V 7HH

From: [redacted s.38]

Sent: Wednesday, October 9, 2024 10:41 AM

To: FirstMinister@gov.scot

Cc: [redacted S38].@gov.scot

Subject: RE: Meeting: FM and City of London CPR

Hi [redacted s.38],

No worries. To confirm we'll see you / the FM at 1pm at Scottish Parliament.

Best wishes,



[redacted s.38] | **UK Strategic Partnerships**

Innovation & Growth | City of London Corporation

Mobile: [redacted s.38]

Guildhall | London EC2V 7HH

From: [redacted s.38].@gov.scot <[redacted s.38].@gov.scot> **On Behalf Of**
FirstMinister@gov.scot

Sent: Wednesday, October 9, 2024 10:31 AM

To: [redacted s.38]<[redacted s38].@cityoflondon.gov.uk>

Cc: [redacted S38].@gov.scot; FirstMinister@gov.scot

Subject: RE: Meeting: FM and City of London CPR

THIS IS AN EXTERNAL EMAIL

My sincerest apologies, please disregard my below email.

Many thanks,

[redacted s.38]

From: [redacted s.38] **On Behalf Of** First Minister

Sent: Wednesday, October 9, 2024 10:14 AM

To: [redacted s.38]@cityoflondon.gov.uk

Cc: [redacted S38] <[redacted S38].@gov.scot>

Subject: Meeting: FM and City of London CPR

Importance: High

Good morning [redacted s.38]

My sincerest apologies but could the Policy Chairman come to Bute House, rather than Parliament, for his meeting this afternoon?

Please give me a call if there are any issues.

Many thanks,

[redacted s.38]

[redacted s.38]

Diary Secretary

Office of the First Minister

5th Floor | St Andrews House | Regent Road | Edinburgh | EH1 3DG |

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9. Email: For SpAds views - FM Meeting commission Chris Haywood, - Draft Social Media

From: Jack Middleton <Jack.Middleton@gov.scot>

Sent: 09 October 2024 09:29

To: [redacted s.38]@gov.scot; Emily Mackintosh <Emily.Mackintosh@gov.scot>; Ross Ingebrigtsen <Ross.Ingebrigtsen@gov.scot>; Spads Admin <Spads_Admin@gov.scot>

Cc: [redacted s.38] <[redacted s38]@gov.scot>; [redacted s.38]@gov.scot; [redacted s38] <[redacted s.38]@gov.scot>; [redacted S38] <[redacted S38].@gov.scot>; Communications First Minister <CommunicationsFirstMinister@gov.scot>; [redacted s.38]@gov.scot; [redacted s.38]@gov.scot; [redacted s.38]@gov.scot; [redacted s.38]@gov.scot

Subject: RE: For SpAd views - FM Meeting commission Chris Haywood, - Draft Social Media

Are there photos planned for this?

Jack Middleton

Special Adviser to the First Minister

[redacted s.38]

jack.middleton@gov.scot

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From: [redacted s.38]@gov.scot>

Sent: Wednesday, October 9, 2024 9:24 AM

To: Jack Middleton <Jack.Middleton@gov.scot>; Emily Mackintosh <Emily.Mackintosh@gov.scot>; Ross Ingebrigtsen <Ross.Ingebrigtsen@gov.scot>; Spads Admin <Spads_Admin@gov.scot>

Cc: [redacted s.38] <[redacted s38]@gov.scot>; [redacted s.38] <[redacted s38]@gov.scot>; [redacted s.38] <[redacted s38]@gov.scot>; [redacted S38] <[redacted S38].@gov.scot>; Communications First Minister <CommunicationsFirstMinister@gov.scot>; [redacted s.38]@gov.scot; [redacted s.38]@gov.scot; [redacted s.38]@gov.scot; [redacted s.38]@gov.scot

Subject: For SpAd views - FM Meeting commission Chris Haywood, - Draft Social Media

Good morning SpAds,

[redacted under Sections 30 (b)(i) and 30(b)(ii)]

[redacted S38] | Media Manager
First Minister's Communications

Scottish Government, St Andrew's House

e: [redacted S38]@gov.scot

m: [redacted S38]

Pronouns: he/him

10. Email: FM Meeting commission Chris Haywood, Policy Chairman City of London COP 07.09.2024

From: [redacted S38]@gov.scot>

Sent: 04 October 2024 10:20

To: Andrew Hogg <Andrew.Hogg@gov.scot>

Cc: [redacted s.38]@gov.scot>

Subject: RE: FM Meeting commission Chris Haywood, Policy Chairman City of London COP 07.09.2024

Hi Andy,

I am working my way through some tweaks to the briefing and will then get

[redacted s.38] to review. Hoping to have a draft over to you this afternoon if that works?

Many thanks,

[redacted S38]

From: Andrew Hogg <Andrew.Hogg@gov.scot>

Sent: Thursday, October 3, 2024 6:28 PM

To: [redacted S38] <[redacted S38].@gov.scot>

Cc: [redacted s.38] <[redacted s38]@gov.scot>

Subject: RE: FM Meeting commission Chris Haywood, Policy Chairman City of London COP 07.09.2024

Hi [redacted S38], how are you getting on with this briefing. Do you know when a draft will be ready for review?

Andy

From: [redacted s.38]@gov.scot> **On Behalf Of** First Minister

Sent: Thursday, October 3, 2024 3:20 PM

To: [redacted S38] <[redacted S38].@gov.scot>; Andrew Hogg <Andrew.Hogg@gov.scot>; [redacted s.38] <[redacted s38]@gov.scot>; [redacted s.38] <[redacted s38]@gov.scot>; [redacted s.38] <[redacted s38]@gov.scot>; [redacted s.38]@gov.scot>; [redacted s.38]@gov.scot>; Jack Matthews <Jack.Matthews@gov.scot>; [redacted s.38]@gov.scot>

Cc: Emily Mackintosh <Emily.Mackintosh@gov.scot>; David Hutchison <David.Hutchison@gov.scot>; Spads Admin <Spads_Admin@gov.scot>; First Minister <FirstMinister@gov.scot>; Communications First Minister <CommunicationsFirstMinister@gov.scot>; [redacted s.38]@gov.scot>; FMPU : FM Policy Team <DLCEABFMPUFMPT@gov.scot>

Subject: FM Meeting commission Chris Haywood, Policy Chairman City of London COP 07.09.2024

Good afternoon all,

On **Wednesday 9 October 2024** the First Minister will be meeting with Chris Haywood, Policy Chairman City of London. The meeting will take place **13:15 – 14:00** and will be held in the First Ministers Office in Parliament.

FM will require a briefing for this visit / meeting. I have attached a copy of the First Ministers briefing template and would be grateful if this could be completed and sent to FMPO by COP Monday 7 October – please let me know if there will be any issues in meeting this deadline. Please ensure that the briefing is shared with this copy list.

The First Minister will require officials support for the meeting, grateful if policy can confirm who will provide this and I will issue the diary invite.

Comms – I would be grateful if you could advise what the comms plans are around this engagement and ensure that any material requiring FM sign of is sent with sufficient time for FM to review.

Happy to chat through any of the above if that would be helpful.

1. Lead official: TBC
2. Portfolio PS: [redacted s.38]
3. Comms SpAd: TBC
4. Portfolio SpAd: Emily
5. Visits and Events lead: NA
6. Comms lead: [redacted s.38]

7. FM Policy Unit lead: TBC

Many thanks,

[redacted s.38]

[redacted s.38]

Deputy Private Secretary to the First Minister

Office of the First Minister

5th Floor | St Andrews House | Regent Road | Edinburgh | EH1 3DG

M: [redacted s.38]

The First Minister's box closes at 2pm, Monday to Friday. Further details, including preferences, can be found [here](#).

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11. Email: Comms Contact CoL

From: [redacted s.38]<[redacted s.38]@cityoflondon.gov.uk>

Sent: 07 October 2024 16:52

To: [redacted S38] <[redacted S38].@gov.scot>; [redacted S38] <[redacted S38]@cityoflondon.gov.uk> >

Cc: [redacted s.38] @cityoflondon.gov.uk>

Subject: RE: Comms Contact CoL

Hi [redacted S38],

Thanks for your email. Cc'ing [redacted s.38] who is leading on comms from our side.

Thanks!



[redacted s.38] **UK Strategic Partnerships**

Innovation & Growth | City of London Corporation

Mobile: [redacted s.38]

Guildhall | London EC2V 7HH

From: [redacted S38].@gov.scot <[redacted S38].@gov.scot>

Sent: Monday, October 7, 2024 1:39 PM

To: [redacted s.38]<[redacted s38]@cityoflondon.gov.uk>; , [redacted S38] <[redacted S38]@cityoflondon.gov.uk> >

Subject: Comms Contact CoL


THIS IS AN EXTERNAL EMAIL

Hi Both,

Hope you are well and had a great weekend. Quick one from me – could you share contact details for the comms team at City of London? SG comms want to get in touch to make sure comms plans are aligned around the FM Meeting with the Policy Chair on Wednesday.

Many thanks,

[redacted S38]

 **[redacted S38]**

(He/Him)



Senior Policy Officer, Financial Services – Relationships, Regulation and International

Scottish Government | Mobile: [redacted s.38]

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<http://www.cityoflondon.gov.uk>

12. Email: City of London/SG - Follow up from Catch Up

From: [redacted s.38]<[redacted s38]@cityoflondon.gov.uk>

Sent: 26 September 2024 16:04

To: [redacted S38] <[redacted S38].@gov.scot>

Cc: , [redacted S38] <[redacted S38]@cityoflondon.gov.uk> >; [redacted s.38] <[redacted s38]@gov.scot>; [redacted s.38]@gov.scot>; [redacted s.38]@gov.scot>; [redacted s.38]@gov.scot>

Subject: RE: City of London/SG - Follow up from Catch Up

Hi [redacted S38], [redacted s.38]

Good to meet earlier. As discussed, please find attached a WIP programme for Chris' visit on the 8th and 9th October. Happy for you to feed in any lines for briefings, particularly for the meeting with the FM.

[redacted S38] and I will take away what we discussed in terms of creating a live document where we can track outcomes of the partnership and I will drop something into calendars for the same time in a couple of weeks to recap our visit and our engagement plan.

Look forward to speaking then,

[redacted s.38]



[redacted s.38] | **UK Strategic Partnerships**

Innovation & Growth | City of London Corporation

Mobile: [redacted s.38]

Guildhall | London EC2V 7HH

From: [redacted S38].@gov.scot <[redacted S38].@gov.scot>

Sent: Monday, September 2, 2024 5:54 PM

To: [redacted s.38]<[redacted s38]@cityoflondon.gov.uk>

Cc: , [redacted S38] <[redacted S38]@cityoflondon.gov.uk> >; [redacted s.38]@gov.scot; [redacted s.38]@gov.scot; [redacted s.38]@gov.scot; [redacted s.38]@gov.scot

Subject: RE: City of London/SG - Follow up from Catch Up

THIS IS AN EXTERNAL EMAIL

Hi [redacted s.38],

2:30 pm on Thursday works well for me. Look forward to speaking then.

Many thanks,

[redacted S38]

From: [redacted s.38]<[redacted s38]@cityoflondon.gov.uk>
Sent: Monday, September 2, 2024 5:34 PM
To: [redacted S38] <[redacted S38].@gov.scot>
Cc: , [redacted S38] <[redacted S38]@cityoflondon.gov.uk> >; [redacted s.38] <[redacted s38]@gov.scot>; [redacted s.38]@gov.scot>; [redacted s.38] <[redacted s38]@gov.scot>; [redacted s.38]@gov.scot>
Subject: RE: City of London/SG - Follow up from Catch Up

Hi [redacted S38],

No worries at all – thanks for chasing.

Great to also meet [redacted s.38]! Looking forward to working together on what will be an amazing Burns' celebration.

[redacted S38] and I are free anytime after 2pm on Thursday or Friday if anytime then suits?

Look forward to chatting then,



[redacted s.38] | **UK Strategic Partnerships**

Innovation & Growth | City of London Corporation

Mobile: [redacted s.38]

Guildhall | London EC2V 7HH

From: [redacted S38].@gov.scot <[redacted S38].@gov.scot>
Sent: Monday, September 2, 2024 5:16 PM
To: [redacted s.38]<[redacted s38]@cityoflondon.gov.uk>
Cc: , [redacted S38] <[redacted S38]@cityoflondon.gov.uk> >; [redacted s.38]@gov.scot; [redacted s.38]@gov.scot; [redacted s.38]@gov.scot; [redacted s.38]@gov.scot
Subject: RE: City of London/SG - Follow up from Catch Up

THIS IS AN EXTERNAL EMAIL

Hi [redacted s.38],

Apologies you have not heard back from FMPO, I have sent another chaser today and will update you as soon as I hear more.

Nice to meet you [redacted S38] - great to hear that you will be joining to support the relationship between SG and CoL and assist with operationalisation/delivery of the Partnership Agreement and its objectives.

Also happy to introduce you both to [redacted s.38] (cc'd) who has recently joined the Financial Services team and will also be helping me in this area (particularly with the next Burns looming closer!).

I am actually off W/C 9th Sept for two weeks, but I could catch up towards the end of this week if that suits?

Many thanks,

[redacted S38]

From: [redacted s.38]<[redacted s.38]@cityoflondon.gov.uk>

Sent: Monday, September 2, 2024 11:52 AM

To: [redacted S38] <[redacted S38].@gov.scot>

Cc: , [redacted S38] <[redacted S38]@cityoflondon.gov.uk> >

Subject: RE: City of London/SG - Follow up from Catch Up

Hi [redacted S38],

Hope you had a good weekend!

FYI I've still not heard back from the FM's office, is there any chance you could chase for us? Conscious the FM's diary will be getting busy.

I also wanted to introduce you to our new starter, [redacted S38] , who has been seconded to us from the civil service. [redacted S38] will be integral to our work with Scotland over the next 6 months and will be putting together a plan to enact the Partnership Agreement from our side.

It would be great if the two of you could find some time to meet each other and talk about how we work together and where the Partnership Agreement is at. How's your availability next week?

Best wishes,



[redacted s.38] | **UK Strategic Partnerships**

Innovation & Growth | City of London Corporation

Mobile: [redacted s.38]

From: [redacted S38].@gov.scot <[redacted S38].@gov.scot>
Sent: Friday, August 16, 2024 3:30 PM
To: [redacted s.38]<[redacted s38]@cityoflondon.gov.uk>
Cc: [redacted s.38]@gov.scot; [redacted s38]@gov.scot; [redacted s.38]@gov.scot;
[redacted s.38]@gov.scot
Subject: RE: City of London/SG - Follow up from Catch Up

THIS IS AN EXTERNAL EMAIL

Hi [redacted s.38],

I checked with PO and they said the letter would issue ASAP to agree dates for Chris's visit so hopefully that should be with you shortly, and thanks again for checking on the ask around FRIL.

Many thanks,

[redacted S38]

From: [redacted s.38]<[redacted s38]@cityoflondon.gov.uk>
Sent: Tuesday, August 13, 2024 10:00 AM
To: [redacted S38] <[redacted S38].@gov.scot>
Cc: [redacted s.38] <[redacted s38]@gov.scot>; [redacted s.38] <[redacted s38]@gov.scot>; [redacted s.38] <[redacted s38]@gov.scot>; [redacted s.38] <[redacted s38]@gov.scot>; [redacted s.38]@gov.scot>
Subject: RE: City of London/SG - Follow up from Catch Up

Hi [redacted S38],

Apologies for my delayed response. Thanks again for sharing this.

Have you heard from the FM's office about arranging a meeting between Chris and John Swinney in October?

I will let you know as soon as I hear from our policy team regarding the lab.

Many thanks,



[redacted s.38] | **Regions and Nations Advisor**

Innovation & Growth | City of London Corporation

Mobile: [redacted s.38]

Guildhall | London EC2V 7HH

From: [redacted S38].@gov.scot <[redacted S38].@gov.scot>

Sent: Thursday, July 25, 2024 5:25 PM

To: [redacted s.38]<[redacted s38]@cityoflondon.gov.uk>

Cc: [redacted s.38]@gov.scot; [redacted s38]@gov.scot; [redacted s.38]@gov.scot;
[redacted s.38]@gov.scot

Subject: City of London/SG - Follow up from Catch Up

THIS IS AN EXTERNAL EMAIL

Hi [redacted s.38],

Thanks for taking the time to chat earlier this week. As discussed, I have updated the report with next steps for the different strands of activity within based on our discussion to keep us on track in terms of progress across the different actions.

I Welcome any comments you may have on anything I may have missed which would be important to capture.

Additionally, would you be able to provide an update on recent engagement/activity between City of London and the Financial Regulation Innovation Lab as this would be useful to be aware of in more detail in advance of upcoming engagements.

Many thanks,

[redacted S38]

(He/Him)



Senior Policy Officer, Financial Services – Relationships, Regulation and International

Scottish Government | Mobile: [redacted s.38]

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http://www.cityoflondon.gov.uk

(Excerpt from) Programme

Edinburgh / Dundee - Wednesday 9th October

Time	Engagement	Attending
11.45 - 12.15	Transfer to Scottish Parliament (allow 15 minutes for security)	CPR, [REDACTED S38], [REDACTED S38]
12.30 - 13.15	Meeting with First Minister Scottish Parliament	CPR, [REDACTED S38], [REDACTED S38] First Minister of Scotland, John Swinney [redacted S38] , Scottish Government

13. Email: City of London - Policy Chair Chris Hayward Meeting with the First Minister (9th October, 13.15 - 14:00) - Request for Lines

From: [redacted S38] <[redacted S38].@gov.scot>

Sent: 09 October 2024 11:18

To: [redacted s.38]<[redacted s.38].@gov.scot>; [redacted s.38].@gov.scot>; [redacted s.38].@gov.scot>; [redacted s.38].@gov.scot>

Cc: [redacted s.38] <[redacted s38].@gov.scot>; [redacted s.38].@gov.scot>

Subject: RE: City of London - Policy Chair Chris Hayward Meeting with the First Minister (9th October, 13.15 - 14:00) - Request for Lines

Hi [redacted s.38],

Thank you for sending these over. I will share these with FMPO and copy you in.

Many thanks,

[redacted S38]

From: [redacted s.38]<[redacted s.38].@gov.scot>

Sent: Wednesday, October 9, 2024 11:12 AM

To: [redacted S38] <[redacted S38].@gov.scot>; [redacted s.38].@gov.scot>; [redacted s.38].@gov.scot>; [redacted s.38].@gov.scot>

Cc: [redacted s.38] <[redacted s38].@gov.scot>; [redacted s.38] <[redacted s38].@gov.scot>

Subject: RE: City of London - Policy Chair Chris Hayward Meeting with the First Minister (9th October, 13.15 - 14:00) - Request for Lines

Hi [redacted S38],

Hope you're well, please see the below lines. The following article, published yesterday, may also be of interest as background context on migration to Scotland: Scotland's population rising at fastest rate since 1940s - BBC News

Thanks,

[redacted s38]

Response

- People choose where to live and work on a range of factors, not just tax. In Scotland, people have access to a range of services not provided elsewhere such as free prescriptions and free higher education.
- Our Income Tax decisions balance the need to support households through a challenging economic period, while raising revenue to sustain our investment in public services.
- We closely monitor the impacts of our policy decisions on taxpayers, businesses, and the economy using a range of evidence such as real time economic data, formal evaluations and engagement with stakeholders, including the business community.
- Since the introduction of Scottish Income Tax in 2017-18, more taxpayers have come to Scotland than have left, with net inflows averaging almost 4,200 per year. In 2021-22, the latest year of data, net migration of taxpayers was positive across all tax bands and almost all age groups.
- Our forthcoming Tax Strategy will support more transparent and consistent decision-making on tax policy in Scotland. It aims to provide more certainty for taxpayers and will include a focus on improving how we approach evidence and evaluation of our Income Tax policies.

[redacted s.38](She/Her) | Income Tax Policy Officer | Tax Strategy and Income Tax Unit |

Directorate for Tax And Revenues | Scottish Government



netzeronation.scot

From: [redacted S38] <[redacted S38].@gov.scot>

Sent: Wednesday, October 9, 2024 10:01 AM

To: [redacted s.38]@gov.scot>; [redacted s.38]@gov.scot>; [redacted s.38]@gov.scot>; [redacted s.38]<[redacted s.38]@gov.scot>

Cc: [redacted s38] <[redacted s38]@gov.scot>; [redacted s38] <[redacted s38]@gov.scot>

Subject: City of London - Policy Chair Chris Hayward Meeting with the First Minister (9th October, 13.15 - 14:00) - Request for Lines

Importance: High

Hi Everyone,

We have had a last minute request in from FMPO for lines in response to the article below in relation to comments the Policy Chair at City of London Chris Hayward has made in the article below published by the Scotsman on the impacts from differences in income tax between Scotland and England.

SNP must narrow Scotland-England income tax gap in Budget, says City of London (scotsman.com)

These comments are similar to those that have been raised previously by the Financial Services Sector. The First Minister is due to meet the Policy Chair this afternoon at parliament (13:15) where this issue may be discussed.

Would you be able to provide some lines in response to the comments raised around tax policy in the article that we can share with FMPO by 11:30 at the latest (apologies for this short deadline we have only just been sighted on the article)

Happy to discuss and chat through anything on this.

Many thanks,

[redacted S38]

 gov.scot [redacted S38]

(He/Him)



Senior Policy Officer, Financial Services – Relationships, Regulation and International

Scottish Government | Mobile: [redacted s.38]

14. Email: Burns - dates

From: [redacted s38]<[redacted s38]@cityoflondon.gov.uk>

Sent: 18 September 2024 09:34

To: [redacted s.38]<[redacted s.38]@gov.scot>

Cc: [redacted s38]@gov.scot>; [redacted S38] <[redacted S38].@gov.scot>

Subject: Re: Burns - dates

Hi [redacted s.38],

That's brilliant news, many thanks for confirming!

In regards to the FM's Office, would you be able to give them a nudge regarding the FM meeting with our Policy Chairman when we're up in Edinburgh on the 8th and 9th of October? We received a letter from them regarding arranging a meeting but since I have followed up on email twice and not heard anything back.

Many thanks,

[redacted s.38]

From: [redacted s.38]@gov.scot <[redacted s.38]@gov.scot>

Sent: Wednesday, September 18, 2024 8:30:37 AM

To: [redacted s38]<[redacted s38]@cityoflondon.gov.uk>

Cc: [redacted s38]@gov.scot <[redacted s38]@gov.scot>; [redacted S38].@gov.scot <[redacted S38].@gov.scot>

Subject: Burns - dates

You don't often get email from [redacted s.38]@gov.scot. Learn why this is important

THIS IS AN EXTERNAL EMAIL

Morning [redacted s.38],

Hope all is well. I am just contacting you to confirm that FM's office has confirmed **27-28 January** have been held in his diary for Burns themed engagements with CoLC. [redacted S38] will pick this up properly when he is back from annual leave next week but thought it would be helpful to let you know the confirmed dates as soon as possible.

Thanks
[redacted s.38]

[redacted s.38] (he/him) | Senior Policy Officer, Financial Services
Relationships, Regulation & International | DIT
Scottish Government



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<http://www.cityoflondon.gov.uk>

**15. Email: Briefing for Meeting between First Minister and Policy Chair
Chris Hayward - City of London Corporation**

From: Andrew Hogg <Andrew.Hogg@gov.scot>

Sent: 06 October 2024 11:09

To: [redacted S38] <[redacted S38].@gov.scot>

Cc: [redacted s38] <[redacted s38]@gov.scot>; [redacted s38] <[redacted s38]@gov.scot>; [redacted s38]@gov.scot>; [redacted s.38]@gov.scot>

Subject: RE: Briefing for Meeting between First Minister and Policy Chair Chris Hayward - City of London Corporation

Thanks [redacted S38],

Substance all looks fine. I've made a few edits, mostly just to cut back on the text, as there was a fair bit of repetition.

Can you please accept changes, pick up any outstanding comments and give full doc a final QA before issuing on Monday.

Perhaps as part of the follow up actions to this meeting, can you pls work with counterparts at COLC to try to work up a firm a set of deliverables for what has been achieved so far this year, and what we still plan to do before the Burns event. I'd like us to push for this to be as tangible as possible.

[redacted Sections 30 (b)(i) and 30 (b)(ii)]

Can you please try to work something up on this over the next couple of weeks?

Andy

From: [redacted S38] <[redacted S38].@gov.scot>

Sent: Friday, October 4, 2024 2:57 PM


To: Andrew Hogg <Andrew.Hogg@gov.scot>

Cc: [redacted s38] <[redacted s38]@gov.scot>; [redacted s38] <[redacted s38]@gov.scot>; [redacted s38] <[redacted s38]@gov.scot>; [redacted s38] <[redacted s38]@gov.scot>; [redacted s.38]@gov.scot>

Subject: Briefing for Meeting between First Minister and Policy Chair Chris Hayward - City of London Corporation

Hi Andy,

As discussed, please find below the link to the briefing for the FM meeting with Chris Hayward for review. **The FMPO deadline for this is close of play Monday 7th October.**

 Briefing - First Minister - Meeting with Policy Chairman Chris Hayward at City of London Corporation - 9 October 2024 (13.15 - 14.00).docx

Happy to discuss and make any amends required.

Many thanks,

[redacted S38]

 gov.scot [redacted S38]

(He/Him)



Senior Policy Officer, Financial Services – Relationships, Regulation and International

Scottish Government | Mobile: [redacted s.38]

16. Email: Notes from Stakeholder meeting

From: [redacted s38] <[redacted s38]@gov.scot>

Sent: 03 October 2024 10:37

To: [redacted S38] <[redacted S38].@gov.scot>

Subject: Notes from Stakeholder meeting


Hi

Think this is it all ~ happy for any amends.

- **Attendees:** [redacted S38] D (SG); [redacted s.38] (DBT); [redacted s.38] (GEFI); [redacted s.38] B, [redacted S38] (CoL); [redacted s.38], [redacted s.38] (SE). **Apologies:** [redacted s.38] R (SFE); [redacted s.38] (FinTech Scotland)
- Welcome and introduction to [redacted s.38] (DBT) and [redacted S38] (CoL) to the group
- Previous actions reviewed and agreed

- **Events Update: (Excerpt from)**
- CoL Policy Chair is visiting Scotland (Dundee and Edinburgh) on 8-9 Oct and will meet with stakeholders including fintechs and Sue Dawe, SFE Chair and First Minister
- Burns events are now in diary for 27-28 January 2025 and draft programme to be developed

[redacted s.38]

 **gov.scot** [redacted s38] | Team Leader ESG Financial Services and FinTech | Scottish Government | M: [redacted.38]



17. Email: Minute of FM Meeting with Chris Hayward, Policy Chairman City of London

From: [redacted S38]

Sent: 18 October 2024 15:12

To: First Minister <FirstMinister@gov.scot>; Andrew Hogg <Andrew.Hogg@gov.scot>; [redacted s38] <[redacted s38]@gov.scot>; [redacted s38]@gov.scot>; [redacted s38] <[redacted s38]@gov.scot>; [redacted s.38]@gov.scot>; [redacted s.38]@gov.scot>; Jack Matthews <Jack.Matthews@gov.scot>; [redacted s.38]@gov.scot>

Cc: Emily Mackintosh <Emily.Mackintosh@gov.scot>; David Hutchison <David.Hutchison@gov.scot>; Spads Admin <Spads_Admin@gov.scot>; Communications First Minister <CommunicationsFirstMinister@gov.scot>; [redacted s.38]@gov.scot>; FMPU : FM Policy Team <DLCEABFMPUFMPT@gov.scot>

Subject: Minute of FM Meeting with Chris Hayward, Policy Chairman City of London

FMPO,

Please find attached the minute of the meeting that took place last week between the First Minister, and Policy Chairman Chris Hayward at the City of London Corporation.

I hope this is useful and please let us know if we can provide anything further.

Many thanks,

[redacted S38]

From: [redacted S38] <[redacted S38].@gov.scot>

Sent: Monday, October 7, 2024 3:07 PM

To: First Minister <FirstMinister@gov.scot>; Andrew Hogg <Andrew.Hogg@gov.scot>; [redacted s38] <[redacted s38]@gov.scot>; [redacted s38] <[redacted s38]@gov.scot>;

[redacted s38] <[redacted s38]@gov.scot>; [redacted s.38]@gov.scot>; [redacted s.38]@gov.scot>; Jack Matthews <Jack.Matthews@gov.scot>; [redacted s.38]@gov.scot>
Cc: Emily Mackintosh <Emily.Mackintosh@gov.scot>; David Hutchison <David.Hutchison@gov.scot>; Spads Admin <Spads_Admin@gov.scot>; Communications First Minister <CommunicationsFirstMinister@gov.scot>; [redacted s.38]@gov.scot>; FMPU : FM Policy Team <DLCEABFMPUFMPT@gov.scot>
Subject: RE: FM Meeting commission Chris Haywood, Policy Chairman City of London COP 07.09.2024

Hi [redacted s.38],

Please find attached the briefing for the meeting between the First Minister and Policy Chairman at the City of London Corporation Chris Hayward on Wednesday afternoon.

I hope this is useful and please let us know if we can provide anything further.

Many thanks,

[redacted S38]

From: [redacted s.38]@gov.scot> **On Behalf Of** First Minister
Sent: Thursday, October 3, 2024 3:20 PM
To: [redacted S38] <[redacted S38].@gov.scot>; Andrew Hogg <Andrew.Hogg@gov.scot>; [redacted s38] <[redacted s38]@gov.scot>; [redacted s38] <[redacted s38]@gov.scot>; [redacted s38] <[redacted s38]@gov.scot>; [redacted s.38]@gov.scot>; [redacted s.38]@gov.scot>; Jack Matthews <Jack.Matthews@gov.scot>; [redacted s.38]@gov.scot>
Cc: Emily Mackintosh <Emily.Mackintosh@gov.scot>; David Hutchison <David.Hutchison@gov.scot>; Spads Admin <Spads_Admin@gov.scot>; First Minister <FirstMinister@gov.scot>; Communications First Minister <CommunicationsFirstMinister@gov.scot>; [redacted s.38]@gov.scot>; FMPU : FM Policy Team <DLCEABFMPUFMPT@gov.scot>
Subject: FM Meeting commission Chris Haywood, Policy Chairman City of London COP 07.09.2024

Good afternoon all,

On **Wednesday 9 October 2024** the First Minister will be meeting with Chris Haywood, Policy Chairman City of London. The meeting will take place **13:15 – 14:00** and will be held in the First Ministers Office in Parliament.

FM will require a briefing for this visit / meeting. I have attached a copy of the First Ministers briefing template and would be grateful if this could be completed and sent to FMPO by COP Monday 7 October – please let me know if there will be any issues in meeting this deadline. Please ensure that the briefing is shared with this copy list.

The First Minister will require officials support for the meeting, grateful if policy can confirm who will provide this and I will issue the diary invite.

Comms – I would be grateful if you could advise what the comms plans are around this engagement and ensure that any material requiring FM sign of is sent with sufficient time for FM to review.

Happy to chat through any of the above if that would be helpful.

1. Lead official: TBC
2. Portfolio PS: [redacted s.38]
3. Comms SpAd: TBC
4. Portfolio SpAd: Emily
5. Visits and Events lead: NA
6. Comms lead: [redacted s.38]
7. FM Policy Unit lead: TBC

Many thanks,

[redacted s.38]

[redacted s.38]

Deputy Private Secretary to the First Minister

Office of the First Minister

5th Floor | St Andrews House | Regent Road | Edinburgh | EH1 3DG

M: [redacted s.38]

The First Minister's box closes at 2pm, Monday to Friday. Further details, including preferences, can be found [here](#).

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First Minister and City of London Corporation Policy Chairman - Minute of Meeting (9th October, 13:15 – 14:00)

Attendees: First Minister - John Swinney (FM)

Policy Chairman, City of London – Chris Hayward (CH)

Senior Adviser, UK Strategic Partnerships, City of London – [redacted s38]

Policy Officer - Global Engagement Lead – [redacted S38]

Senior Policy Officer, Financial Services - [redacted S38]

Special Adviser to the First Minister – Jack Middleton (JM)

Note of Meeting

- The First Minister thanked Chris for making time during his visit to Scotland to engage with Scottish Ministers. FM provided an overview of his experience at the Floating Offshore Wind Conference in Aberdeen, which he attended in the morning prior to this engagement.
- CH provided background on the relationship between the City of London (CoL) and the Scottish Government – which has been supported by previous Lord Mayors and First Ministers since 2020.
- CH also discussed the Partnership Agreement which was signed in January 2024 by CH, Lord Mayor Micheal Mainelli, and Previous FM Humza Yousaf. CH noted that the Partnership Agreement as currently drafted would benefit from the inclusion of tangible metrics and deliverables to drive forward beneficial activity for both Scotland and the City of London.
- CH suggested metrics around global inward investment, innovation and fintech, and green and sustainable finance which would link to the recent recommendations from the Scottish Taskforce on Green and Sustainable Financial Services as potential options for development.
- FM noted that the Scottish Government is focused on impactful delivery, and welcomed the suggestion by CH to refine the existing agreement with CoL around workstreams which can deliver beneficial outcomes.
- FM highlighted current activity taking place within Scottish Government around investment such as securing consent for developments, as well as the creation of

new capacity within government through the Investment Delivery Unit to facilitate and support the attraction of investment.

- FM also noted the important role of Scottish Enterprise/Scottish Development International in this area and encouraged CoL to engage with them around any discussions on inward investment.
- FM also noted that the Deputy First Minister is leading on the Government's approach to investment and has a strong interest in engaging with key stakeholders such as the CoL to utilise shared expertise and networks and build Scotland's investment offer.
- FM highlighted the Global Ethical Finance Summit as an example of the importance of collaboration between industry and Government, along with the Financial Services Growth and Development Board which recently focused on actions which could unlock Scotland's investment potential. FM also [redacted under section 33(1)(b)] showing the potential of leveraging private capital to support important infrastructure.
- CH thanked FM for these updates and noted that they align well with activity the CoL is progressing through their Vision for Economic Growth Strategy. CH also noted he had the pleasure of attending FISGAD in March.
- CH highlighted the strong innovation and fintech sectors in London and Edinburgh, and expressed challenges CoL has noted in securing continued growth in this area.
- CH noted that the UK is good at supporting start-up businesses, however, there has been less success at supporting existing businesses to scale-up. CH cited difficulties in attracting adequate capital and with the Initial Public offerings process. CH also noted that many businesses were choosing not to list on London Stock exchange and list elsewhere.
- CH noted that CoL is keen to work with businesses to support scaling businesses and keep growth within the UK.
- FM noted that these challenges around business growth were not a new issue or one that was unique to specific sectors. FM highlighted the success in recent years of growth in startups in Scotland, and the move to address the scale up challenge through initiatives such as the Tech Scaler program.
- FM noted the importance of maximizing the potential of business growth for the economy - working with enterprise agencies and in partnership with companies to drive this forward.
- CH agreed with the First Minister and echoed his earlier comments on the potential of working in activity around innovation and growth into the Partnership Agreement between SG and CoL.
- FM highlighted the challenges with current budgets and the limits on public expenditure, underlining the need to fuel investment and growth working in collaboration with the public and private sector.
- CH agreed with the FM's comments and updated on the recent recommendations from City of London to the UKG Government to create an Inward Investment

Agency, which would implement a concierge service similar to Ireland and France to attract flows of investment.

- FM noted a need to ensure that growth extends to all parts of the country and was surprised to see a lack of regional economic agencies in other parts of the UK, highlighting the importance of the work of Highlands and Islands/South of Scotland Enterprise in this area. FM also noted the role of Scottish Enterprise/SDI and Scotland's international offices in promoting Scotland as a market on the global stage.
- CH highlighted that CoL has engaged with SE/SDI to discuss opportunities for collaboration and noted that he would be participating in a program led by Scotland House Brussels to promote Scotland's FS offer.
- FM thanked Chris for this update and expressed the value for the work SHB undertakes to maintain dialogue in the EU space with the objective of resetting the relations with the EU which has been damaged by Brexit.
- CH noted that the impact from Brexit on Financial Services has been largely negative, noting issues with equivalence. CH also highlighted that despite trade in services exports accounting for a higher percentage than trade in goods, it has not been given the same focus in UK trade policy.
- CH also highlighted the UK is one of the world's biggest exporters of Financial Services – noting that the CoL has been pushing DBT on improving regulation around trade in services with the EU to improve this relationship and minimise barriers to trade.
- CH asked FM if he would be attending the UKG Investment Summit on the 14th October and for his views on the decision of UKG to host this summit prior to UK budget announcements.
- FM noted that he would be in attendance at the event and agreed that the summit needed to project certainty which would be difficult if questions remained on the budgetary position and any potential impacts this may have on investor confidence.
- FM also highlighted that he will be attending the Council of Regions and Nations meeting on the 11th October – with a focus on maximising opportunities to deliver investment and growth across the UK.
- FM noted that this will provide an opportunity to raise issues around green investment and energy generation and learn more about the UKG plans in this area – particularly on ongoing discussions around GB Energy.
- FM noted that the £8.3 billion pounds announced for GBE energy over this parliament would be insufficient to solve the issues in the energy sector and bring down energy costs for consumers.
- FM highlighted the recent work of the Scottish National Investment Bank and encouraged CoL to meet with SNIB to discuss activity and areas of collaboration.
- CH thanks FM for the suggestion and noted that it is an area of engagement that officials will consider and take forward.

Meeting ends.

Actions

1. Scottish Government and City of London officials to consider options to develop metrics/deliverables around Investment, Green and Sustainable Finance, and Innovation and Fintech within the Partnership Agreement.
2. Officials to continue planning process for planned Burns engagements with Scottish Government and City of London (27th/28th January).

18. Email: Meeting between Chris Hayward and FM - Minute of meeting

From: [redacted S38]

Sent: 17 October 2024 16:13

To: [redacted s38] <[redacted s38]@gov.scot>; [redacted s38]@gov.scot>; [redacted s38] <[redacted s38]@gov.scot>; [redacted s.38]@gov.scot>

Subject: Meeting between Chris Hayward and FM - Minute of meeting

Hi everyone,

Sharing the readout from the meeting between FM and Chris Hayward last week for interest and any comment following on from the useful chat this afternoon with folk at CoL

 Minute - Meeting between First Minister and Policy Chairman City of London Corporation (Chris Hayward) - 9th October 2024 - 13.15 - 14.00.docx

Many thanks,

[redacted S38]

 | gov.scot [redacted S38]

(He/Him)



Senior Policy Officer, Financial Services – Relationships, Regulation and International

Scottish Government | Mobile: [redacted s.38]

14. BRIEFING FOR THE FIRST MINISTER

**MEETING WITH POLICY CHAIR OF CITY OF LONDON RESOURCES COMMITTEE,
CHRIS HAYWARD 9 October 2024 [redacted S.25(1) Information otherwise**

accessible. [Documentation provided to First Minister on specific dates: FOI Review - gov.scot](#)