

**FOI 202500490170**

**Email chain - FW Letter to Chief Secretary to the Treasury**

*Exempted information has been replaced with [REDACTED] or and the relevant exempting legislation.*

<b>From:</b>	[Redacted s.38(1)(b)]
<b>Sent on:</b>	Thursday, September 18, 2025 11:46:03 AM
<b>To:</b>	[Redacted s.38(1)(b)]; [Redacted s.38(1)(b)]; [Redacted s.38(1)(b)]
<b>Subject:</b>	FW: Letter to Chief Secretary to Treasury - Response to proposals in UK Finance Bill concerning treatment of Scottish tenancy lease values
<b>Attachments:</b>	Letter to Chief Secretary of the Treasury - 12 September 2025.pdf (126.51 KB)

Hi all,

As mentioned in our meeting this morning, given this is with your colleague [Redacted s.38(1)(b)] now, I see no issue in sharing.

Best Wishes,  
[Redacted s.38(1)(b)]

[Redacted s.38(1)(b)]  
Directorate for Tax and Revenues  
Scottish Government I Area 3D-North, Victoria Quay, Edinburgh, EH6 6QQ  
Email: [Redacted s.38(1)(b)]

**From:** [Redacted s.38(1)(b)]  
**Sent:** 16 September 2025 08:51  
**To:** [Redacted s.38(1)(b)]; [Redacted s.38(1)(b)] >  
**Subject:** Letter to Chief Secretary to Treasury - Response to proposals in UK Finance Bill concerning treatment of Scottish tenancy lease values

Good Morning both,

Please find attached a letter from our Cabinet Secretary for Rural Affairs, Land Reform and Islands to the Chief Secretary to the Treasury for your sight. This was sent on Friday, mainly to raise the issue of impacts on the tenanted sector in Scotland.

Please feel free to share with your relevant colleagues.

Best Wishes,  
[Redacted s.38(1)(b)]

[Redacted s.38(1)(b)]  
Directorate for Tax and Revenues  
Scottish Government | Area 3D-North, Victoria Quay, Edinburgh, EH6 6QQ  
Email: [Redacted s.38(1)(b)]

**Email chain - RE: Scottish Leases alternative date**

*Exempted information has been replaced with [REDACTED] or and the relevant exempting legislation.*

**From:** [Redacted s.38(1)(b)]  
**Sent:** 16 September 2025 11:56  
**To:** [Redacted s.38(1)(b)]  
**Cc:** [Redacted s.38(1)(b)]  
**Subject:** RE: Scottish leases - alternative date

Hi [Redacted s.38(1)(b)] and team,

Just coming back ahead of our call scheduled for Thursday, 2.30pm.

I have not yet seen a response from you on the draft legislation. If you have not sent this already, please can you provide this in advance of our call please? So, we can discuss this.

We do have sight of the attached letter to James Murray MP, Chief Secretary to the Treasury, from your minister, Mairi Gougeon MSP. [Redacted s.29(1)(a)] [Redacted s.28(1)]. It would be helpful if you could elaborate on this when we speak on Thursday.

[Redacted s.38(1)(b)]

OFFICIAL

**From:** [Redacted s.38(1)(b)]  
**Sent:** 11 September 2025 17:22  
**To:** [Redacted s.38(1)(b)]  
**Subject:** RE: Scottish leases - alternative date

[Redacted s.38(1)(b)]

I have put in a call for Thursday afternoon to discuss your written response due by next Monday, 15<sup>th</sup> September, and any issues or questions coming out of the responses from other stakeholders.

Whilst writing I would flag a couple of points now, which I wondered if you would consider in your response as follows:

- [Redacted s.29(1)(a)]

If the suggested time doesn't please let me know and we will see if we can re-schedule?

Thanks

[Redacted s.38(1)(b)]

**From:** [Redacted s.38(1)(b)]  
**Sent:** 04 September 2025 17:38  
**To:** [Redacted s.38(1)(b)]  
**Cc:** [Redacted s.38(1)(b)]  
**Subject:** RE: Scottish leases - alternative date

[Redacted s.38(1)(b)]

Thank you to you and your colleagues for joining us on the call today. Please see below a short note of our discussions below my signature. I look forward to receiving your response on the draft legislation as discussed.

Additionally, are you able to let you know your availability on 16<sup>th</sup> – 18<sup>th</sup> of September, so we can schedule a follow up call to discuss your response?

[Redacted s.38(1)(b)]

Notes of the call – 4<sup>th</sup> September 2025; 11:30am - 12 noon

- HMRC confirmed the deadline for stakeholders to provide technical comments on the draft legislation (including the amendments to s177 IHTA84) was **15<sup>th</sup> September. Scottish government (SG) to provide a response by then, which should signpost any areas that need further consideration.**
- The budget date of **26<sup>th</sup> November** was announced this week, and the final legislation would usually be introduced in Parliament within a week of that date. We will be able to consider the representations received and make any necessary technical changes to the legislation in that time.
- HMRC have not received any substantive representations so far, we have seen a briefing from CAAV (shared) and have a call scheduled with the Law Society, Scotland, next week.
- SG have not heard from any of their stakeholders about the draft legislation. They think this is because there has been a focus on the (Scottish) land reform bill
- [Redacted s.29(1)(a)]
- There was a discussion about some of the points raised in the CAAV briefing:
  - [Redacted s.29(1)(a)]
- SG asked about the CENTAX proposals [Redacted s.30(b)(i)]. **If there were specific questions for us to answer, SG were asked to put this in writing, and we would consider.**
- The actions were agreed, initial response by SG by 15<sup>th</sup> September and possibly a call that week to discuss next steps (noting that [Redacted s.38(1)(b)] last day in the role is 18<sup>th</sup> September).

**From:** [Redacted s.38(1)(b)]  
**Sent:** 04 September 2025 10:42  
**To:** [Redacted s.38(1)(b)]

**Cc:** [Redacted s.38(1)(b)]

**Subject:** Scottish leases - alternative date

Dear All

You may have seen the attached briefing note from CAAV in relation to the draft legislation on s177 IHTA 1984 from other sources, but in case you have not, I'm attaching this ahead of our meeting later this morning. There are a few points in here that we should discuss.

- [Redacted s.29(1)(a)]

The CAAV also commented about this interacts withcrofting the Scottish small landholdings sector.

Look forward to discussing at 11.30am.

[Redacted s.38(1)(b)]



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## Letter – Letter to Chief Secretary to Treasury

**Cabinet Secretary for Rural Affairs, Land Reform and Islands**  
**Rùnaire a' Chaibineit airson Chùisean Dùthchail, Athleasachadh Fearainn agus Eileanan**

**Mairi Gougeon MSP**  
**Màiri Gougeon BPA**

James Murray MP  
Chief Secretary to the Treasury  
1 Horse Guards Road  
Westminster  
London  
SW1A 2HQ

12 September 2025

Dear James,

I would like to start by congratulating you on your recent appointment.

As you may be aware, we continue to be concerned about the negative impacts the published reforms to APR and BPR will have on rural Scotland. I am writing to you today about one of the key issues we are seeking to address, namely the impacts on the tenanted sector in Scotland, ranging from farmers to crofters and smallholders.

[Redacted Section 28(1)]

Agricultural holdings legislation in Scotland is distinct from other jurisdictions in the UK impacted by proposed changes. I am pleased that the draft Finance Bill has explicitly acknowledged this.

[Redacted Section 29(1)(a)]

Yours sincerely,



**MAIRI GOUGEON**