

Annex A – exemptions applied

1. An exemption under section 38(1)(a) of FOISA (personal information) applies to some of the information requested because it is personal information of which you are the data subject, and so it is subject to the General Data Protection Regulation and the Data Protection Act 2018. This exemption is not subject to the 'public interest test', so we are not required to consider if the public interest in disclosing the information outweighs the public interest in applying the exemption.
2. An exemption under section 38(1)(b) of FOISA applies to some of the information you have requested. Section 38(1)(b) applies to the personal data of a third party – it applies to the withholding of information which discloses people's names under SCS level and disclosing it would contravene the data protection principles in Article 5(1) of the General Data Protection Regulation and in section 34(1) of the Data Protection Act 2018. This exemption is not subject to the 'public interest test', so we are not required to consider if the public interest in disclosing the information outweighs the public interest in applying the exemption.
3. An exemption under Section 30(b)(ii) of FOISA applies to some of the information you have requested. Section 30(b)(ii) applies to Free & Frank exchange of view – it applies to the withholding of information which relates to the Free & Frank exchange of individual views.

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 that there is some public interest in release now because of the Interest in open and transparent govt. However, this is outweighed by the public interest in whether the disclosing of free & frank exchanges of views enhances the scrutiny of decision making.

[Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)]
[Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted
S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)]
[Redacted S.38(1)(b)]@gov.scot>; Communications Finance and Local Government
[Redacted S.38(1)(b)]@gov.scot>; Communications Social Justice Housing [Redacted
S.38(1)(b)]@gov.scot>; Communications Net Zero, Energy and Rural Affairs
<CommunicationsNetZero [Redacted S.38(1)(b)]@gov.scot>

Subject: For clearance - Scottish Greens NR on tax - PA

Good afternoon Ms Robison/ PO,

I'd be grateful for your clearance on lines -agreed with officials and sighted to spads - for PA. They are asking for a response to a Greens News Release with Ross Greer commenting ahead of the Tax Justice Scotland event on '*Talking Tax: The Role of Tax in a Fairer and Greener Scotland*' – see below.

We propose the below lines which have just cleared to another PA query on wealth tax.

Grateful for your clearance please.

Kind regards [Redacted S.38(1)(b)]

LINES

Finance Secretary Shona Robison said:

"We have committed to exploring what wealth taxation could look like for Scotland in our tax strategy, and we welcome this report as a contribution to the discussion. However, the options to take forward wealth taxation is incredibly limited without the full powers an independent nation.

QUERY

*****EMBARGOED UNTIL 00.01AM WEDNESDAY 8 OCTOBER*****

Revealed: a fair wealth tax could raise almost half a billion pounds a year from Scotland's 10 richest families alone

New report reinforces case for stronger wealth taxes as a key building block of wider package of UK and Scottish fair tax reforms

A new report for Tax Justice Scotland has exposed Scotland's staggering wealth gap with just five families holding more wealth (£19.3bn) than a quarter of Scotland's population with the least wealth combined (£18.9bn).

The news comes as campaigners, frontline delivery organisations, academics, trade unions and others gather in Edinburgh for a major tax justice conference to explore the urgent need for a package of fair improvements to the tax systems at Scotland, UK and global levels.

The report, *Taxing Wealth for a Fairer and Greener Scotland*, produced by the Scottish Trade Union Congress (STUC) on behalf of the campaign, makes clear that fairer taxes on wealth at UK and Scotland levels must be at the heart of this package of reforms to invest in and drive progress towards a fairer, greener and more prosperous future.

Tax Justice Scotland says improved wealth taxation is only one part of a fairer tax system and is today also challenging all political parties in Scotland to outline detailed proposals for using the powers of the Scottish Parliament to improve devolved and local tax systems.

The STUC analysis highlights the extreme end of wealth inequality after official data showed the wealthiest 2% of Scottish households have more wealth than the poorest 50% combined.

The report shows that the fortunes of Scotland's very wealthiest people are surging far faster than people's pay packets. Between 2024 and 2025, the combined wealth of Scotland's ten richest families shot up by almost 8%, outstripping average earnings growth (5.9%).

Incredibly, the five richest families in Scotland are estimated to have more wealth (£19.3bn) than the Scottish Government collected in Income Tax (£19bn) last year.

For illustrative purposes, the STUC analysis shows that a modest annual wealth tax of just 2% on all those with assets of more than £10 million could raise nearly half a billion pounds (£492 million) from Scotland's 10 richest families alone, enough to pay for 12,000 new nurses, or 11,000 new teachers, or to double the Scottish Child Payment and lift more than 30,000 children out of poverty. Given such a wealth tax would apply to all those with assets of more than £10 million in Scotland, it would raise even more.

Roz Foyer, General Secretary of the STUC, said on behalf of Tax Justice

Scotland: "This research lays bare the shocking concentration of wealth in Scotland. While families across the country are struggling to pay their bills, a handful of the super-rich are lining their pockets with more and more money. It doesn't have to be this way: fairly taxing this eye-watering wealth could, according to STUC research, mean more 12,000 new nurses in hospitals, 11,000 more teachers in classrooms or to double the Scottish Child Payment and lift more than 30,000 children out of poverty

"Politicians across the UK should be in no doubt that it's their dithering and delay that is deepening the crisis within our communities and public services. The powers to make a radical change to our tax system are at their disposal. The excuses must end. Scotland can work for everyone, not just the richest few. It's time that work was started without equivocation."

Tax Justice Scotland believes a series of tax reforms are needed to deliver the investment Scotland needs, while incentivising positive behaviours, to tackle poverty, strengthen public services, cut emissions and support fair work, while reducing the many forms of inequality that persist, including gender and economic inequality.

The campaign says this package of reform is essential to building a fairer, greener and more prosperous future for everyone in Scotland. While, over time, raising enough revenue is likely to require broad-based tax increases – fairer wealth taxation is vital.

As the Chancellor prepares her autumn Budget, campaigners point to growing momentum behind fairer taxes, with 68% of people in Scotland thinking the very richest should pay more. Over three-quarters (79%) of people in Scotland back a UK-wide wealth tax on the very richest people.

Previous analysis has shown that the measure, alongside a series of other reforms to improve existing UK-level taxes on wealth, like increasing Capital Gains Tax and applying National Insurance to investment income, could raise up to £60 billion a year across the UK.

A UK-wide wealth tax, if introduced, could help boost the Scottish Budget. But the STUC's analysis shows that if the UK Government fails to act, the Scottish Parliament

could use its own tax powers, with HMRC support, to introduce a locally-administered wealth tax.

The findings come against a backdrop of growing fiscal pressure: the Scottish Fiscal Commission has warned of a £4.7 billion shortfall in the Scottish Budget by the end of the decade, alongside mounting longer-term challenges. The Commission is urging all parties to work together before and after the Scottish election to address these challenges.

While making the case for improved taxation on all forms of wealth, Tax Justice Scotland says improving tax on property wealth in Scotland is particularly essential. Campaigners say the outdated and unfair Council Tax, still based on property values from 1991, must finally be replaced with a reformed property tax that reflects today's housing wealth.

Property wealth has surged by almost £100 billion in just ten years, yet the Council Tax system remains frozen in time, letting those in the most expensive homes pay far less than they should, while many others are left paying over the odds.

Tax Justice Scotland say replacing Council Tax, alongside wider reforms to better tax the wealthiest and to build upon modest but progressive changes to Income Tax in Scotland, would collectively make sure those with the broadest shoulders contribute a fairer share.

Campaigners emphasise that while tax isn't a silver bullet, it can play a much bigger role in building the Scotland we want to see.

Jamie Livingstone, Head of Oxfam Scotland, a member of Tax Justice Scotland, said: "Our tax system can do so much more to help build the country the people of Scotland want, but, right now, it's stacked in favour of the wealthy. It's time to fix the system; and that must include better taxing wealth right across the UK and, in Scotland, finally replacing the outdated Council Tax. With the Scottish election fast approaching, all political parties have a clear choice: defend a broken system that protects the richest while short-changing critical priorities or back a fairer one that delivers a fairer, greener and more prosperous country for all of us."

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

News | Media Manager – Finance, Local Government and Corporate

The Scottish Government, St Andrew's House, Edinburgh

Mobile: [Redacted S.38(1)(b)] | Portfolio Media inquiries: [Redacted S.38(1)(b)]

www.gov.scot/news

From: [Redacted S.38(1)(b)]@gov.scot>

Sent: 11 November 2025 16:29

To: Cabinet Secretary for Finance & Local Government <CabSecFLG@gov.scot>

Cc: Minister for Public Finance <MinisterPF@gov.scot>; First Minister <FirstMinister@gov.scot>; David Hutchison <David.Hutchison@gov.scot>; Ross Ingebrigtsen <Ross.Ingebrigtsen@gov.scot>; Sean McGivern <Sean.McGivern@gov.scot>; Jack Middleton <Jack.Middleton@gov.scot>; Colin McAllister <Colin.McAllister@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Kathy Johnston <Kathy.Johnston@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Subject: RE: For clearance: Various media, Opposition news release on SFC factsheet

Thanks [Redacted S.38(1)(b)],

I'll issue now. [Redacted - out of scope]

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot> **On Behalf Of** Cabinet Secretary for Finance & Local Government

Sent: 11 November 2025 16:28

To: [Redacted S.38(1)(b)]@gov.scot>; Cabinet Secretary for Finance & Local Government <CabSecFLG@gov.scot>

Cc: Minister for Public Finance <MinisterPF@gov.scot>; First Minister <FirstMinister@gov.scot>; David Hutchison <David.Hutchison@gov.scot>; Ross Ingebrigtsen <Ross.Ingebrigtsen@gov.scot>; Sean McGivern <Sean.McGivern@gov.scot>; Jack Middleton <Jack.Middleton@gov.scot>; Colin

McAllister <Colin.McAllister@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Kathy Johnston <Kathy.Johnston@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Subject: RE: For clearance: Various media, Opposition news release on SFC factsheet

Hi [Redacted - out of scope],

Cab Sec is content to clear.

Thanks [Redacted S.38(1)(b)]

[Redacted S.38(1)(b)] | Deputy Private Secretary | Cabinet Secretary for Finance and Local Government – Shona Robison MSP | Scottish Government | St Andrew's House | Regent Road | Edinburgh | EH1 3DG | M: [Redacted S.38(1)(b)] | E: CabSecFLG@gov.scot

All e-mails and attachments sent by a Ministerial Private Office to any other official on behalf of a Minister relating to a decision, request or comment made by a Minister, or a note of a Ministerial meeting, must be filed appropriately by the recipient.

Private Offices do not keep official records of such e-mails or attachments. Scottish Ministers, Special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

From: [Redacted S.38(1)(b)]@gov.scot

Sent: 11 November 2025 15:40

To: Cabinet Secretary for Finance & Local Government <CabSecFLG@gov.scot>

Cc: Minister for Public Finance <MinisterPF@gov.scot>; First Minister

Scotland than in the rest of the UK. This demonstrates that our commitment to ensure the majority would pay less than elsewhere in the UK is being delivered.”

Background

Income tax is paid on a person’s income after deductions, not gross.

RELEASE

Please see our comment on the SFC’s confirmation that in 2023-24 and 2024-25 most Scottish taxpayers earned above the threshold at which they start paying more tax.

Scottish Conservative shadow cabinet secretary for finance and local government Craig Hoy said: “The Scottish Fiscal Commission’s figures confirm that the SNP’s previous claims about income tax are wrong. Under the SNP, for the past two years most Scottish taxpayers have faced higher income tax rates than people elsewhere in the UK.

“John Swinney has been trying to pull the wool over the eyes of 1.5million hard-working Scots who are paying more and getting less.

“He also tried to deny that the SNP had broken their manifesto promise to freeze income tax, even though, as acting finance secretary, he introduced rises himself. Now he has U-turned on his pledge not to follow Rachel Reeves and is threatening to raise taxes yet again.

“Both Labour and the SNP are hammering Scots with higher taxes despite promising that they wouldn’t. Neither of them can be trusted.”

[Redacted - out of scope] [Redacted - out of scope]

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

News | Media Manager – Finance, Local Government and Corporate

The Scottish Government, St Andrew's House, Edinburgh

Mobile: [Redacted S.38(1)(b)] | Portfolio Media inquiries: [Redacted S.38(1)(b)]

www.gov.scot/news

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot> **On Behalf Of** First Minister

Sent: 07 November 2025 14:32

To: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Cabinet Secretary for Finance & Local Government <CabSecFLG@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Cc: First Minister <FirstMinister@gov.scot>; Permanent Secretary <PermanentSecretary@gov.scot>; Minister for Parliamentary Business 2024 <MinisterPB@gov.scot>; DG Corporate <dgcorporate@gov.scot>; DG Exchequer Strategy and Performance <DGESP@gov.scot>; Shona Riach <Shona.Riach@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; Lucy O'carroll <Lucy.O'carroll@gov.scot>; David Hutchison <David.Hutchison@gov.scot>; Sean McGivern <Sean.McGivern@gov.scot>; Jack Middleton <Jack.Middleton@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Chief Statistician <ChiefStatistician@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Subject: RE: For clearance: Express, income tax error

[Redacted S.38(1)(b)],

The First Minister noted.

Many thanks, [Redacted S.38(1)(b)]

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

Private Secretary

Office of the First Minister

Mobile: [Redacted S.38(1)(b)]

All e-mails and attachments sent by a Ministerial Private Office to any other official on behalf of a Minister relating to a decision, request or comment made by a Minister, or a note of a Ministerial meeting, must be filed appropriately by the recipient. Private Offices do not keep official records of such e-mails or attachments. Please note Scottish Ministers, Special advisers and the Permanent Secretary to the Scottish Government are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot for information

From: [Redacted S.38(1)(b)]

Sent: 05 November 2025 19:27

To: Cabinet Secretary for Finance & Local Government ; [Redacted S.38(1)(b)]

Cc: First Minister ; Permanent Secretary ; Minister for Parliamentary Business 2024 ; DG Corporate ; DG Exchequer Strategy and Performance ; Shona Riach ; Lorraine King ; Lucy O'carroll ; David Hutchison ; Sean McGivern ; Jack Middleton; [Redacted S.38(1)(b)] ; [Redacted S.38(1)(b)] ; [Redacted S.38(1)(b)] ; [Redacted S.38(1)(b)] ; [Redacted S.38(1)(b)] ; [Redacted S.38(1)(b)] ; [Redacted S.38(1)(b)] ; Chief Statistician ; [Redacted S.38(1)(b)] ; [Redacted S.38(1)(b)] ; [Redacted S.38(1)(b)] ; [Redacted S.38(1)(b)] ; [Redacted S.38(1)(b)] ; [Redacted S.38(1)(b)] ; [Redacted S.38(1)(b)]

Subject: RE: For clearance: Express, income tax error

Thanks [Redacted S.38(1)(b)]

Issuing the lines now.

Best wishes

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

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot> **On Behalf Of** Cabinet Secretary for Finance & Local Government

Sent: 05 November 2025 19:02

To: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Sean McGivern <Sean.McGivern@gov.scot>; Jack Middleton
<Jack.Middleton@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>;
[Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)]
[Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted
S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>;
[Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)]
[Redacted S.38(1)(b)]@gov.scot>; Chief Statistician <ChiefStatistician@gov.scot>;
[Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)]
[Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted
S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>;
[Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)]
[Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted
S.38(1)(b)]@gov.scot>

Subject: RE: For clearance: Express, income tax error

Adding [Redacted S.38(1)(b)] for duty comms. Grateful for consideration when possible.

Thanks, [Redacted S.38(1)(b)]

From: [Redacted S.38(1)(b)]

Sent: 05 November 2025 17:01

To: Cabinet Secretary for Finance & Local Government <CabSecFLG@gov.scot>

Cc: First Minister <FirstMinister@gov.scot>; Permanent Secretary
<PermanentSecretary@gov.scot>; Minister for Parliamentary Business 2024
<MinisterPB@gov.scot>; DG Corporate <dgcorporate@gov.scot>; DG Exchequer
Strategy and Performance <DGESP@gov.scot>; Shona Riach <Shona.Riach@gov.scot>;
Lorraine King <Lorraine.King@gov.scot>; Lucy O'carroll ; <David.Hutchison@gov.scot>;
Sean McGivern <Sean.McGivern@gov.scot>; Jack Middleton
<Jack.Middleton@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>;
[Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)]
[Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted
S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>;
[Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)]
[Redacted S.38(1)(b)]@gov.scot>; Chief Statistician <ChiefStatistician@gov.scot>;
[Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)]
[Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted
S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>;
[Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)]

[Redacted S.38(1)(b)]@gov.scot>

Subject: For clearance: Express, income tax error

Good evening Cab Sec / PO,

Copying FM, Perm Sec and Mr Dey for awareness.

We've had the Express contact us around an FOI response, highlighting an error in claims around income tax. Further details are included below and attached the response letter. With thanks to Officials and SpAds, would suggest the below response and grateful for your consideration.

Many thanks, [Redacted S.38(1)(b)]

LINES

A Scottish Government spokesperson said:

“The Scottish Government has increased the Basic and Intermediate rate thresholds to put more money in the pockets of low and middle-income earners. As a result, as confirmed by the independent Scottish Fiscal Commission (SFC), the majority of taxpayers in Scotland are set to pay less than they would elsewhere in the UK this year.”

[Redacted - out of scope]

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

News | Media Manager – Finance, Local Government and Corporate

The Scottish Government, St Andrew's House, Edinburgh

Mobile: [Redacted S.38(1)(b)] | Portfolio Media inquiries: [Redacted S.38(1)(b)]

www.gov.scot/news

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Sent: 02 December 2025 15:29

To: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Sean McGivern <Sean.McGivern@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Cc: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Subject: RE: for policy input - media query - Scottish income tax - various outlets

Thanks [Redacted S.38(1)(b)], will take to SpAds now. [Redacted S.38(1)(b)]

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Sent: 02 December 2025 15:28

To: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Sean McGivern <Sean.McGivern@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

[Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Cc: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Subject: RE: for policy input - media query - Scottish income tax - various outlets

[Redacted - out of scope]

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Sent: 02 December 2025 15:14

To: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Sean McGivern <Sean.McGivern@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Cc: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Subject: RE: for policy input - media query - Scottish income tax - various outlets

Hi [Redacted S.38(1)(b)],

The Sun have asked us to respond to the letter. We used lines on SFC estimates to respond to this previously, the below is from 14 November. Grateful for thoughts.

Thanks, [Redacted S.38(1)(b)]

[Redacted - out of scope]

QUERY

John Swinney has been accused of leading an SNP government that now “flagrantly and habitually lies in parliament as a matter of course”.

The Scottish Conservatives have written to the First Minister demanding that he corrects the record on the “blatantly false claim” that the Nationalists have maintained their manifesto pledge to freeze income tax rates and bands.

Swinney’s fib comes on the back of the false and repeated assertion by himself and finance secretary Shona Robison that most Scots pay less income tax than they would if they lived south of the border.

It also comes in the wake of culture secretary Angus Robertson telling parliament that he’d never been asked to attend a board meeting at scandal-hit Historic Environment Scotland, when leaked emails showed that he had.

Shadow finance secretary Craig Hoy has now written to the First Minister accusing him of breaching the ministerial code over his income tax claims. He says this is part of a wider pattern of “cynical and bare-faced lying” by ministers.

Scottish Conservative shadow finance and local government secretary Craig Hoy MSP said: “John Swinney must think Scots are buttoned up the back. He’s repeatedly broken his party’s promise not to raise income tax, yet he’s incapable of telling the truth on it.

“He has brazenly misled Parliament and he is blatantly conning voters.

“Unless he’s had a sudden bout of amnesia, the First Minister should do the right thing and correct the record urgently.

“The last week demonstrates that he leads a government that flagrantly and habitually lies in parliament as a matter of course.

“SNP politicians have a long history of telling porkies, from dodgy stats about Scotland’s wind power capacity to independence and the ferries scandal, but their cynical and bare-faced lying has plumbed new depths.

“The First Minister’s ‘Honest John’ nickname is laughable. For the good of Scotland, he and his rotten SNP government need to be turfed out of office next year.”

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Sent: 02 December 2025 15:11

To: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Sean McGivern <Sean.McGivern@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Cc: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Subject: RE: for policy input - media query - Scottish income tax - various outlets

Just adding [Redacted S.38(1)(b)] and [Redacted S.38(1)(b)] for awareness of the letter

Thanks

J

[Redacted S.38(1)(b)] | **Deputy Director News & Digital**
Scottish Government, St Andrew's House
e: [Redacted S.38(1)(b)]@gov.scot
m: [Redacted S.38(1)(b)]

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Sent: 02 December 2025 15:09

To: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Sean McGivern <Sean.McGivern@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Cc: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>
Subject: RE: for policy input - media query - Scottish income tax - various outlets

[Redacted - out of scope]

Cheers, [Redacted S.38(1)(b)]

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>
Sent: 02 December 2025 15:03
To: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Sean McGivern <Sean.McGivern@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>
Cc: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>
Subject: RE: for policy input - media query - Scottish income tax - various outlets

Also adding letter the Sun have flagged. I don't think this changes the line. [Redacted S.38(1)(b)]

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>
Sent: 02 December 2025 14:53
To: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Sean McGivern <Sean.McGivern@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>;

[Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)]
[Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted
S.38(1)(b)]@gov.scot>

Cc: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)]
[Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted
S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Subject: RE: for policy input - media query - Scottish income tax - various outlets
[Redacted - out of scope]

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Sent: 02 December 2025 14:48

To: Sean McGivern <Sean.McGivern@gov.scot>; [Redacted S.38(1)(b)] [Redacted
S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>;
[Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)]
[Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted
S.38(1)(b)]@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)]
[Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted
S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Cc: [Redacted S.38(1)(b)]

[Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted
S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>;
[Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)]
[Redacted S.38(1)(b)]@gov.scot>

Subject: RE: for policy input - media query - Scottish income tax - various outlets

Copying in [Redacted S.38(1)(b)] from the Income Tax team.

[Redacted - out of scope]

Thanks, **[Redacted S.38(1)(b)]**

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

T: [Redacted S.38(1)(b)]

**please note Wednesday is my non-working day*

From: Sean McGivern <Sean.McGivern@gov.scot>;
Sent: Tuesday, December 2, 2025 1:56 PM
To: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>
Cc: Communications Finance and Local Government [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>
Subject: RE: for policy input - media query - Scottish income tax - various outlets

Copying in [Redacted S.38(1)(b)].

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>
Sent: 02 December 2025 13:54
To: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>
Cc: Communications Finance and Local Government [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Sean McGivern <Sean.McGivern@gov.scot>;
Subject: for policy input - media query - Scottish income tax - various outlets

Hi all,

[Redacted - out of scope]

Thanks

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

[Redacted - out of scope]

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

m: [Redacted S.38(1)(b)]

Senior Media Manager

News: Cabinet Secretary for Finance and Local Government (including corporate queries)

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Sent: 15 November 2025 12:20

To: Ross Ingebrigtsen <Ross.Ingebrigtsen@gov.scot>; Stephen Noon <Stephen.Noon@gov.scot>

Cc: David Hutchison <David.Hutchison@gov.scot>; Sean McGivern <Sean.McGivern@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Fiscal Programme [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Propriety and Ethics team mailbox [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

[Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Communications Finance and Local Government [Redacted S.38(1)(b)]@gov.scot>; Communications First Minister [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Subject: FW: For clearance: Express, Daily Mail, Sun: Opposition news release on taxation / Ministerial code

Hi [Redacted S.38(1)(b)] / [Redacted S.38(1)(b)],

[Redacted - out of scope]

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot> **On Behalf Of** First Minister

Sent: 14 November 2025 16:37

To: Cabinet Secretary for Finance & Local Government <CabSecFLG@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Cc: First Minister <FirstMinister@gov.scot>; Sean McGivern <Sean.McGivern@gov.scot>; Ross Ingebrigtsen <Ross.Ingebrigtsen@gov.scot>; Jack Middleton <Jack.Middleton@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Fiscal Programme [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

S.38(1)(b)]@gov.scot>; Propriety and Ethics team mailbox [Redacted
S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>;
[Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)]
[Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted
S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>;
[Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Communications Finance and
Local Government [Redacted S.38(1)(b)]@gov.scot>; Communications First Minister
[Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted
S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>;
[Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)]
[Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted
S.38(1)(b)]@gov.scot>; Jeanette Campbell <Jeanette.Campbell@gov.scot>; Emily
Mackintosh <Emily.Mackintosh@gov.scot>; David Hutchison
<David.Hutchison@gov.scot>

Subject: RE: For clearance: Express, Daily Mail, Sun: Opposition news release on
taxation / Ministerial code

[Redacted S.38(1)(b)],

The First Minister has noted.

Many thanks, [Redacted S.38(1)(b)]

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

Private Secretary

Office of the First Minister

Mobile: [Redacted S.38(1)(b)]

All e-mails and attachments sent by a Ministerial Private Office to any other official on behalf of a Minister relating to a decision, request or comment made by a Minister, or a note of a Ministerial meeting, must be filed appropriately by the recipient. Private Offices do not keep official records of such e-mails or attachments. Please note Scottish Ministers, Special advisers and the Permanent Secretary to the Scottish Government are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot for information

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

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

**Private Secretary to the Cabinet Secretary for Finance and Local Government –
Shona Robison MSP**

The Scottish Government | [Redacted S.38(1)(b)]

Mob. [Redacted S.38(1)(b)]

Email. CabSecFLG@gov.scot

All e-mails and attachments sent by a Ministerial Private Office to any other official on behalf of a Minister relating to a decision, request or comment made by a Minister, or a note of a Ministerial meeting, must be filed appropriately by the recipient. Private Offices do not keep official records of such e-mails or attachments. Scottish Ministers, Special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

From: [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>

Sent: 14 November 2025 13:31

To: Cabinet Secretary for Finance & Local Government <CabSecFLG@gov.scot>

Cc: First Minister <FirstMinister@gov.scot>; Sean McGivern

<Sean.McGivern@gov.scot>; Ross Ingebrigtsen <Ross.Ingebrigtsen@gov.scot>; Jack Middleton <Jack.Middleton@gov.scot>; [Redacted S.38(1)(b)] [Redacted

S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>;

[Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)]

[Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted

S.38(1)(b)]@gov.scot>; Lorraine King <Lorraine.King@gov.scot>; [Redacted S.38(1)(b)]

[Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted

S.38(1)(b)]@gov.scot>; Fiscal Programme [Redacted S.38(1)(b)]@gov.scot>; [Redacted

S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted

S.38(1)(b)]@gov.scot>; Propriety and Ethics team mailbox [Redacted

S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>;

[Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)]

[Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted

S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>;

[Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Communications Finance and

Local Government [Redacted S.38(1)(b)]@gov.scot>; Communications First Minister

[Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; [Redacted S.38(1)(b)] [Redacted S.38(1)(b)]@gov.scot>; Jeanette Campbell <Jeanette.Campbell@gov.scot>; Emily Mackintosh <Emily.Mackintosh@gov.scot>; David Hutchison <David.Hutchison@gov.scot>

Subject: For clearance: Express, Daily Mail, Sun: Opposition news release on taxation / Ministerial code

Hi Cab Sec / PO,

Copying FMPO for awareness.

The Conservatives have put out the below news release on income tax and the Ministerial code (which was also raised by [Redacted S.38(1)(b)] at the COSLA event). We would suggest the below lines in response, following discussion with SpAds and Officials. Grateful for your consideration.

Thanks, [Redacted S.38(1)(b)]

A Scottish Government spokesperson said:

“The SFC’s estimates of net median income in 2024-25 and 2025-26 make clear that a majority of taxpayers are expected to pay less in Scotland than in the rest of the UK.”

QUERY

John Swinney has been accused of leading an SNP government that now “flagrantly and habitually lies in parliament as a matter of course”.

The Scottish Conservatives have written to the First Minister demanding that he corrects the record on the “blatantly false claim” that the Nationalists have maintained their manifesto pledge to freeze income tax rates and bands.

Swinney’s fib comes on the back of the false and repeated assertion by himself and finance secretary Shona Robison that most Scots pay less income tax than they would if they lived south of the border.

It also comes in the wake of culture secretary Angus Robertson telling parliament that he'd never been asked to attend a board meeting at scandal-hit Historic Environment Scotland, when leaked emails showed that he had.

Shadow finance secretary Craig Hoy has now written to the First Minister accusing him of breaching the ministerial code over his income tax claims. He says this is part of a wider pattern of “cynical and bare-faced lying” by ministers.

Scottish Conservative shadow finance and local government secretary Craig Hoy MSP said: “John Swinney must think Scots are buttoned up the back. He’s repeatedly broken his party’s promise not to raise income tax, yet he’s incapable of telling the truth on it.

“He has brazenly misled Parliament and he is blatantly conning voters.

“Unless he’s had a sudden bout of amnesia, the First Minister should do the right thing and correct the record urgently.

“The last week demonstrates that he leads a government that flagrantly and habitually lies in parliament as a matter of course.

“SNP politicians have a long history of telling porkies, from dodgy stats about Scotland’s wind power capacity to independence and the ferries scandal, but their cynical and bare-faced lying has plumbed new depths.

“The First Minister’s ‘Honest John’ nickname is laughable. For the good of Scotland, he and his rotten SNP government need to be turfed out of office next year.”

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

News | Media Manager – Finance, Local Government and Corporate

The Scottish Government, St Andrew's House, Edinburgh

Mobile: [Redacted S.38(1)(b)] | Portfolio Media inquiries: [Redacted S.38(1)(b)]

www.gov.scot/news

