

FOI 202600511060 – ANNEX 1 – E-MAILS - REDACTED

From: [REDACTED s.38(1)(b)]@gov.scot
Sent on: Monday, February 16, 2026 11:51:24 AM
To: [REDACTED s.38(1)(b)]@gov.scot
Subject: Tax Strategy update - TAG
Attachments oledata.mso (42.89 KB)

Hi [REDACTED s.38(1)(b)],

For the Tax Strategy Update we included the following slide in the briefing pack, highlighting some of the milestones since the last meeting, and my plan for the update was just to speak to those items for a couple of minutes. I've included some extra info if needed! Given the short timing and the spirit of the discussion in the session itself, you may wish to show the slide and just ask for questions, or give an update.

Tax Strategy – Recent and Upcoming Milestones

Recent Progress

- Scottish Income Tax 26–27 measures confirmed.
- Council Tax consultation launched and Jan 2026 public events.
- Pre- and Post- Budget stakeholder round tables.
- Public attitudes & stakeholder evidence published Jan 2026.
- Wealth Taxation literature review contract awarded.

Legislation

- Building Safety Levy - Stage 1 passed Jan 2026.
- Aggregates Tax secondary legislation on track.
- Parliament considering Visitor Levy (Amendment) Bill under expedited protocols.

Upcoming Milestones

- Building Safety Levy Stage 2 (Feb) & Stage 3 (Mar).
- Scottish Rate Resolution in Feb 2026.
- LBTT 5-year review due end-Feb.
- SAT go-live 1 April 2026.

Recent Progress

- Council Tax Consultation (colleagues will be in the room to speak to if needed, can just update that it is progressing as planned)
- Public attitudes and stakeholder evidence (some findings) – Public Attitudes to Tax – 2025 - Scottish Budget 2026 to 2027: public attitudes to tax - gov.scot
 - Over half of the respondents (54%) agreed that government should redistribute income from the better off to those are less well off
 - 54% of respondents felt they understood the UK tax system and the UK taxes paid. This compares to 41% of respondents who felt they understood tax devolution in Scotland and the devolved taxes they paid. This is broadly in line with the last three years.
 - 41% of respondents felt the amount of tax they and their family pay was about right, with 41% feeling it was too high

- Ministerial Roundtable theme – Tax Strategy – The importance of considering the cumulative impact of all taxation, including reserved taxation, was highlighted. It was stressed that robust medium and longer term on planning on tax policy would support both business confidence and the wider economy. Beyond tax, it was highlighted that measures to bolster the tax base, bringing more people into work, and higher paid work should be a focus.
- Wealth Tax lit review – Ipsos Mori and Fraser of Allander (led by **[REDACTED s.38(1)(b)]**)

Upcoming:

- BSL - Stage 3 amendments deadline is 26 Feb. Stage 3 itself will be held on 05 Mar.
- SAT - All the necessary secondary legislation for SAT is now in place, with the final SSI being laid before the Scottish Parliament on 16 February (The Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024 (Commencement No. 4) Regulations 2026). SG, HMRC, and Revenue Scotland continue to meet regularly through the Transition Assurance Group to ensure that the transition from AGL to SAT is well-coordinated, and a HMRC final assurance session is planned for the end of February to confirm the position on AGL switch-off in Scotland.
- LBTT – **[REDACTED s.38(1)(b)]** will be in the room!

I think we should be prepared for stakeholder to ask about timing update too.

[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)]@gov.scot**

Mobile: **[REDACTED s.38(1)(b)]**

From: [REDACTED s.38(1)(b)]@gov.scot
Sent on: Wednesday, February 25, 2026 12:20:19 PM
To: [REDACTED s.38(1)(b)]@gov.scot
CC: [REDACTED s.38(1)(b)]@gov.scot
Subject: FW: FOI - 240226 - SG employees carrying out a literature review of approaches to wealth taxation - 202600508186

Hi [REDACTED s.38(1)(b)],

Given the steer below, what do you think about the following:

The Scottish Government does employ analytical, economic and policy professionals who have the technical capability to undertake literature reviews of this kind. However, the decision to tender this work externally was taken to ensure that the output provides an impartial and independent contribution to the ongoing discussion on wealth taxation. It was important that the review be undertaken by an organisation clearly distanced from government policy--making, to avoid any perception of bias in the analysis or conclusions.

While Ipsos MORI are widely known as a market research firm, their proposal brought together a partnership with the Fraser of Allander Institute, an organisation with recognised expertise in economic analysis and the tax system, including Scotland's devolved taxation landscape.

In addition, commissioning this work externally supports delivery of the Scottish Government's published Tax Strategy commitments on exploring approaches to wealth taxation. The Fiscal Sustainability Delivery Plan sets out this literature review as a specific deliverable, and using an external provider helps ensure that the review is comprehensive, transparent, and credible to a wide range of stakeholders.

For these reasons, the decision to contract Ipsos MORI working in partnership with the Fraser of Allander Institute was judged to offer the strongest route to producing an impartial and credible review.

Happy for any edits and I can use that as our main response.

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)]@gov.scot

Mobile: [REDACTED s.38(1)(b)]

From: [REDACTED s.38(1)(b)]@gov.scot
Sent on: Monday, March 2, 2026 7:40:11 PM
To: [REDACTED s.38(1)(b)]@gov.scot; First Minister <FirstMinister@gov.scot>; [REDACTED s.38(1)(b)]@gov.scot; Emily Mackintosh <Emily.Mackintosh@gov.scot [REDACTED s.38(1)(b)]@gov.scot>; Cabinet Secretary for Climate Action and Energy <CabSecforCAE@gov.scot>
CC: Susie Townend <Susie.Townend@gov.scot>; DG Net Zero <DGNetZero@gov.scot>; Kersti Berge <Kersti.Berge@gov.scot>; David Hutchison <David.Hutchison@gov.scot>; Deputy First Minister and Cabinet Secretary for Economy & Gaelic <DFMCSEG@gov.scot>; [REDACTED s.38(1)(b)]@gov.scot; [REDACTED s.38(1)(b)]@gov.scot; Communications Net Zero, Energy and Rural Affairs <CommunicationsNetZero&RuralAffairs@gov.scot>; [REDACTED s.38(1)(b)]@gov.scot; Cabinet Secretary for Finance & Local Government <CabSecFLG@gov.scot>; [REDACTED s.38(1)(b)]@gov.scot; [REDACTED s.38(1)(b)]@gov.scot; [REDACTED s.38(1)(b)]@gov.scot; Catriona Laing <Catriona.Laing@gov.scot>; Ragne Low <Ragne.Low@gov.scot>; Laura Murdoch <Laura.Murdoch2@gov.scot>; Christopher Mackie <Christopher.Mackie@gov.scot>; [REDACTED s.38(1)(b)]@gov.scot
Subject: RE: Urgent Commission - EPL Letter - COP Today

Hi [REDACTED s.38(1)(b)].

With great thanks to [REDACTED s.38(1)(b)], the FMQ brief attached to her email is the best current source of lines to take on wider oil and gas policy matters. If any further advice on those aspects is needed this evening, myself and Susie Townend are available.

In terms of additional background briefing elements for any call, feel free to add in some/all of the following (alongside the recent letters and FMQ brief material):

[Out of Scope]

Best wishes,

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

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

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

Directorate for Energy and Climate Change | Scottish Government

Tel: [REDACTED s.38(1)(b)]

From: [REDACTED s.38(1)(b)]@gov.scot
Sent on: Tuesday, March 3, 2026 1:12:44 PM
To: [REDACTED s.38(1)(b)]@gov.scot
CC: [REDACTED s.38(1)(b)]@gov.scot
Subject: For Review: Draft report - Wealth Taxation in Scotland Literature Review

Hi [REDACTED s.38(1)(b)],

As you may be aware, we have commissioned Fraser of Allander (through Ipsos Mori) to carry out a literature review on Wealth Taxation in Scotland and they've now provided a first draft of the report: Wealth tax literature review FIRST DRAFT - SG Comments.docx

We just wanted to share with you as land taxes are mentioned. If you have time to scan over the draft and have any comments, please add directly to the draft linked above, and/or email us directly.

We're meeting with the project team early next week to discuss our feedback on the draft so it would be much appreciated if you could get back by **COP Friday 6th March, copying in [REDACTED s.38(1)(b)]** as I'm out of the office Friday/Monday.

Just let me know if you have any questions.

Many thanks,

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

[REDACTED s.38(1)(b)] | Tax Strategy and Devolution Team | Directorate for Tax |
Scottish Government | [REDACTED s.38(1)(b)]

From: [REDACTED s.38(1)(b)]@gov.scot
Sent on: Tuesday, March 3, 2026 12:27:56 PM
To: [REDACTED s.38(1)(b)]@gov.scot; [REDACTED s.38(1)(b)]@gov.scot
CC: [REDACTED s.38(1)(b)]@gov.scot
Subject: For Review: Draft report - Wealth Taxation in Scotland Literature Review

Hi [REDACTED s.38(1)(b)],

As you may be aware, we have commissioned Fraser of Allander (through Ipsos Mori) to carry out a literature review on Wealth Taxation in Scotland and they have now provided a first draft of the report: Wealth tax literature review FIRST DRAFT - SG Comments.docx

We are now looking for teams to review any sections relevant to their area and provide feedback/comments/corrections that we can take back to the project team.

I'm aware the report is quite long but, to clarify, we don't expect you to review the full report. If you could just have a read over the sections which reference your policy area and feedback on those, it would be much appreciated. There is only a short section on NDR and also a bit on property taxes in general. If you have time, the 'Lessons for Scotland' section at the end may also be of interest. Please add comments directly to the draft linked above, and/or email us directly.

We are meeting with the project team early next week to discuss our feedback on the draft so it would be really helpful if you could get back by the end of this week – **COP Friday 6th March, copying in [REDACTED s.38(1)(b)]** as I'm out of the office Friday/Monday.

Just let me know if you have any questions.

Many thanks,
[REDACTED s.38(1)(b)]

[REDACTED s.38(1)(b)] | Tax Strategy and Devolution Team | Directorate for Tax | Scottish Government | [REDACTED s.38(1)(b)]

From: [REDACTED s.38(1)(b)]@gov.scot
Sent on: Tuesday, March 3, 2026 12:51:00 PM
To: [REDACTED s.38(1)(b)]@gov.scot; [REDACTED s.38(1)(b)]@gov.scot
CC: [REDACTED s.38(1)(b)]@gov.scot
Subject: For Review: Draft report - Wealth Taxation in Scotland Literature Review

Hi [REDACTED s.38(1)(b)],

As you may be aware, we have commissioned Fraser of Allander (through Ipsos Mori) to carry out a literature review on Wealth Taxation in Scotland and they have now provided a first draft of the report: Wealth tax literature review FIRST DRAFT - SG Comments.docx

We just wanted to make you aware and give you the opportunity to have a look over the draft, specifically the sections on data limitations and methodology, if you or your team have any capacity.

We are meeting with the project team early next week to discuss our feedback on the draft so, if you do have any comments, it would be much appreciated if you could add them directly to the draft linked above, and/or email us directly by **COP Friday 6th March, copying in [REDACTED s.38(1)(b)] (cc'd)** as I'm out of the office Friday/Monday.

Just let me know if you have any questions.

Many thanks,
[REDACTED s.38(1)(b)]

[REDACTED s.38(1)(b)] | Tax Strategy and Devolution Team | Directorate for Tax | Scottish Government | [REDACTED s.38(1)(b)]

From: [REDACTED s.38(1)(b)]@gov.scot
Sent on: Tuesday, March 3, 2026 12:26:12 PM
To: [REDACTED s.38(1)(b)]@gov.scot; [REDACTED s.38(1)(b)]@gov.scot;
[REDACTED s.38(1)(b)]@gov.scot
CC: [REDACTED s.38(1)(b)]@gov.scot
Subject: For Review: Draft report - Wealth Taxation in Scotland Literature Review

Hi all,

As you may be aware, we have commissioned Fraser of Allander (through Ipsos Mori) to carry out a literature review on Wealth Taxation in Scotland and they have now provided a first draft of the report: Wealth tax literature review FIRST DRAFT - SG Comments.docx

We are now looking for teams to review any sections relevant to their area and provide feedback/comments/corrections that we can take back to the project team.

I'm aware the report is quite long but, to clarify, we don't expect you to review the full report. If you could just have a read over the sections which reference your policy area and feedback on those, it would be much appreciated. There is specific mention of LBTT and also a bit on property taxes in general. If you have time, the 'Lessons for Scotland' section at the end may also be of interest. Please add comments directly to the draft linked above, and/or email us directly.

We are meeting with the project team early next week to discuss our feedback on the draft so it would be really helpful if you could get back by the end of this week – **COP Friday 6th March, copying in [REDACTED s.38(1)(b)]** as I'm out of the office Friday/Monday.

Just let me know if you have any questions.

Many thanks,
[REDACTED s.38(1)(b)]

[REDACTED s.38(1)(b)] | Tax Strategy and Devolution Team | Directorate for Tax |
Scottish Government | [REDACTED s.38(1)(b)]

From: [REDACTED s.38(1)(b)]@gov.scot
Sent on: Tuesday, March 3, 2026 12:24:56 PM
To: [REDACTED s.38(1)(b)]@gov.scot; [REDACTED s.38(1)(b)]@gov.scot
CC: [REDACTED s.38(1)(b)]@gov.scot
Subject: For Review: Draft Report - Wealth Taxation in Scotland Literature Review

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

As you may be aware, we have commissioned Fraser of Allander (through Ipsos Mori) to carry out a literature review on Wealth Taxation in Scotland and they have now provided a first draft of the report: Wealth tax literature review FIRST DRAFT - SG Comments.docx

We are now looking for teams to review any sections relevant to their area and provide feedback/comments/corrections that we can take back to the project team.

I'm aware the report is quite long but, to clarify, we don't expect you to review the full report. If you could just have a read over the sections which reference your policy area and feedback on those, it would be much appreciated. There is specific mention of Council Tax and also a bit on property taxes in general. If you have time, the 'Lessons for Scotland' section at the end may also be of interest. Please add comments directly to the draft linked above, and/or email us directly.

We are meeting with the project team early next week to discuss our feedback on the draft so it would be really helpful if you could get back by the end of this week – **COP Friday 6th March, copying in [REDACTED s.38(1)(b)]** as I'm out of the office Friday/Monday.

Just let me know if you have any questions.

Many thanks,
[REDACTED s.38(1)(b)]

[REDACTED s.38(1)(b)] | Tax Strategy and Devolution Team | Directorate for Tax | Scottish Government | [REDACTED s.38(1)(b)]

From: [REDACTED s.38(1)(b)]@gov.scot
Sent on: Tuesday, March 3, 2026 12:41:19 PM
To: [REDACTED s.38(1)(b)]@gov.scot; [REDACTED s.38(1)(b)]@gov.scot; [REDACTED s.38(1)(b)]@gov.scot; [REDACTED s.38(1)(b)]@gov.scot
CC: [REDACTED s.38(1)(b)]@gov.scot
Subject: For Review: Draft report - Wealth Taxation in Scotland Literature Review

Follow up: Follow up

Start date: Thursday, March 26, 2026 12:00:00 AM

Due date: Thursday, March 26, 2026 12:00:00 AM

Good afternoon all,

As you may be aware, we have commissioned Fraser of Allander (through Ipsos Mori) to carry out a literature review on Wealth Taxation in Scotland and they have now provided a first draft of the report: Wealth tax literature review FIRST DRAFT - SG Comments.docx

As the team responsible for the Wealth in Data Scotland set, I understand [REDACTED s.38(1)(b)] (cc'd) put you in touch with the project team to discuss this. There are several sections in the report which reference this data set, including 'Considerations and limitations of the wealth data', so we wanted to share the draft to give you the opportunity to review and provide any comments/feedback/corrections.

I'm aware the report is quite long but, to clarify, we don't expect you to review the full report. If you could just have a read over the sections which reference your policy area and feedback on those, it would be much appreciated. Please add comments directly to the draft linked above, and/or email us directly.

We are meeting with the project team early next week to discuss our feedback on the draft so it would be really helpful if you could get back by the end of this week – **COP Friday 6th March, copying in [REDACTED s.38(1)(b)]** as I'm out of the office Friday/Monday.

Just let me know if you have any questions.

Many thanks,

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

[REDACTED s.38(1)(b)] | Tax Strategy and Devolution Team | Directorate for Tax | Scottish Government | [REDACTED s.38(1)(b)]

From: [REDACTED s.38(1)(b)]@gov.scot

Sent on: Wednesday, March 4, 2026 8:58:26 AM

To: [REDACTED s.38(1)(b)]@gov.scot; [REDACTED s.38(1)(b)]@gov.scot; [REDACTED s.38(1)(b)]@gov.scot

Subject: RE: Wealth taxation literature review - first draft

ReactionsSummary: [REDACTED s.38(1)(b)]@gov.scot, like, 3/4/2026 9:24:00 AM

Follow up: Follow up

Start date: Thursday, March 26, 2026 12:00:00 AM

Due date: Thursday, March 26, 2026 12:00:00 AM

Hi all

A copy of the draft report is saved here: Wealth tax literature review FIRST DRAFT - SG Comments.docx. I've asked colleagues in Council Tax, LBTT and NDR to review for their policy areas, [REDACTED s.38(1)(b)] has offered to have a look for Income Tax, and I've also sent to [REDACTED s.38(1)(b)] and [REDACTED s.38(1)(b)] in Exchequer Analysis as well as the team responsible for the Wealth in Scotland data. We will then compile feedback and send onto FoA on Monday, ahead of Tuesday's meeting.

[REDACTED s.38(1)(b)]/[REDACTED s.38(1)(b)] – If you have time, please have a look over the draft and add any comments/feedback to the above document, and/or email [REDACTED s.38(1)(b)] and I directly. Also, if you think it would be beneficial for anyone else to review it, please let me know.

[REDACTED s.38(1)(b)] – Do you have any thoughts on how we feedback to FoA? As [REDACTED s.38(1)(b)] is on leave on Tuesday, it will just be you and I at the meeting.

Thanks!

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

[REDACTED s.38(1)(b)] | Tax Strategy and Devolution Team | Directorate for Tax | Scottish Government | [REDACTED s.38(1)(b)]

From: [REDACTED s.38(1)(b)] <[REDACTED s.38(1)(b)]@strath.ac.uk>

Sent: 02 March 2026 17:27

To: [REDACTED s.38(1)(b)]@gov.scot; [REDACTED s.38(1)(b)]@gov.scot

Cc: [REDACTED s.38(1)(b)] <[REDACTED s.38(1)(b)]@ipsos.com>;

[REDACTED s.38(1)(b)] <[REDACTED s.38(1)(b)]@strath.ac.uk>; [REDACTED s.38(1)(b)] <[REDACTED s.38(1)(b)]@strath.ac.uk>; [REDACTED s.38(1)(b)] <[REDACTED s.38(1)(b)]@strath.ac.uk>; [REDACTED s.38(1)(b)] <[REDACTED s.38(1)(b)]@ipsos.com>

Subject: Wealth taxation literature review - first draft

Hi [REDACTED s.38(1)(b)], [REDACTED s.38(1)(b)]

Please find attached the first draft of the report – please do let us know of any comments. We also have a meeting in the diary for the 10th, when we can pick up any comments in more detail.

Kind regards,

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

[REDACTED s.38(1)(b)] Deputy Director

Fraser of Allander Institute | Department of Economics
Strathclyde Business School | University of Strathclyde | Duncan Wing | 130 Rottenrow
| Glasgow G4 0GE
Website | Blog | Twitter/X **Sign up to the FAI Blog or Commentary Membership List**

I sometimes send emails outside normal office hours; there is absolutely no expectation that you will respond outside your normal working hours.

THE QUEEN'S ANNIVERSARY PRIZES
1996, 2019, 2021 & 2023
For Higher and Further Education

UNIVERSITY OF THE YEAR
2012 & 2019
Times Higher Education

UNIVERSITY OF THE YEAR
2024 RUNNER-UP
Daily Mail University of the Year Awards

SCOTTISH UNIVERSITY OF THE YEAR
2024
Daily Mail University of the Year Awards

EUROPEAN ENTREPRENEURIAL
UNIVERSITY OF THE YEAR 2023
Triple E Awards

From: [REDACTED s.38(1)(b)]@gov.scot
Sent on: Tuesday, March 10, 2026 1:40:26 PM
To: [REDACTED s.38(1)(b)]@strath.ac.uk [REDACTED s.38(1)(b)]@ipsos.com ; [REDACTED s.38(1)(b)]@strath.ac.uk ; [REDACTED s.38(1)(b)]@strath.ac.uk; [REDACTED s.38(1)(b)]@ipsos.com
CC: [REDACTED s.38(1)(b)]@gov.scot
Subject: RE: Wealth taxation Literature Review - First Draft - Feedback

Follow up: Follow up

Start date: Thursday, March 26, 2026 12:00:00 AM

Due date: Thursday, March 26, 2026 12:00:00 AM

Thanks [REDACTED s.38(1)(b)] – maybe best if you could do that? I got an out of office from [REDACTED s.38(1)(b)] (although for tomorrow).

[REDACTED s.38(1)(b)] | Tax Strategy and Devolution Team | Directorate for Tax | Scottish Government | [REDACTED s.38(1)(b)]

From: [REDACTED s.38(1)(b)]@strath.ac.uk
Sent: 10 March 2026 13:39
To: [REDACTED s.38(1)(b)]@gov.scot [REDACTED s.38(1)(b)]@ipsos.com
[REDACTED s.38(1)(b)]@strath.ac.uk; [REDACTED s.38(1)(b)]@strath.ac.uk
[REDACTED s.38(1)(b)]@ipsos.com
Cc: [REDACTED s.38(1)(b)]@gov.scot
Subject: RE: Wealth taxation Literature Review - First Draft - Feedback

Hi [REDACTED s.38(1)(b)] same! [REDACTED s.38(1)(b)] I think you might need to let us in? Otherwise, I'm happy to circulate a new meeting invite with a new Teams link

[REDACTED s.38(1)(b)] | Deputy Director



Fraser of Allander Institute | Department of Economics
Strathclyde Business School | University of Strathclyde | Duncan Wing | 130 Rottenrow
| Glasgow G4 0GE
[Website](#) | [Blog](#) | [Twitter/X](#) [Sign up to the FAI Blog or Commentary Membership List](#)

I sometimes send emails outside normal office hours; there is absolutely no expectation that you will respond outside your normal working hours.

From: [REDACTED s.38(1)(b)]@gov.scot
Sent: 10 March 2026 13:37
To: [REDACTED s.38(1)(b)]@strath.ac.uk [REDACTED s.38(1)(b)]@ipsos.com
[REDACTED s.38(1)(b)]@strath.ac.uk; [REDACTED s.38(1)(b)]@strath.ac.uk
[REDACTED s.38(1)(b)]@ipsos.com
Cc: [REDACTED s.38(1)(b)]@gov.scot
Subject: RE: Wealth taxation Literature Review - First Draft - Feedback

Hi All

Just checking if we are on for today's call? [REDACTED s.38(1)(b)] and I are in the waiting room!

Thanks

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

[REDACTED s.38(1)(b)] | Tax Strategy and Devolution Team | Directorate for Tax | Scottish Government | [REDACTED s.38(1)(b)]

From: [REDACTED s.38(1)(b)]@strath.ac.uk
Sent: 09 March 2026 12:28
To: [REDACTED s.38(1)(b)]@gov.scot; [REDACTED s.38(1)(b)]@ipsos.com
[REDACTED s.38(1)(b)]@strath.ac.uk; [REDACTED s.38(1)(b)]@strath.ac.uk
[REDACTED s.38(1)(b)]@ipsos.com
Cc: [REDACTED s.38(1)(b)]@gov.scot; [REDACTED s.38(1)(b)]@gov.scot
[REDACTED s.38(1)(b)]@gov.scot
Subject: RE: Wealth taxation Literature Review - First Draft - Feedback

Thanks for sending this through [REDACTED s.38(1)(b)]! Really appreciate it, and looking forward to discussing it tomorrow.

Kind regards,

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

[REDACTED s.38(1)(b)] | Deputy Director



Fraser of Allander Institute | Department of Economics
Strathclyde Business School | University of Strathclyde | Duncan Wing | 130 Rottenrow
| Glasgow G4 0GE
Website | Blog | Twitter/X **Sign up to the FAI Blog or Commentary Membership List**

I sometimes send emails outside normal office hours; there is absolutely no expectation that you will respond outside your normal working hours.

From: [REDACTED s.38(1)(b)]@gov.scot
Sent: 09 March 2026 12:26
To: [REDACTED s.38(1)(b)]@ipsos.com [REDACTED s.38(1)(b)]@gov.scot
[REDACTED s.38(1)(b)]@gov.scot; [REDACTED s.38(1)(b)]@gov.scot [REDACTED s.38(1)(b)]@ipsos.com
Cc: [REDACTED s.38(1)(b)]@gov.scot; [REDACTED s.38(1)(b)]@gov.scot;
[REDACTED s.38(1)(b)]@gov.scot
Subject: RE: Wealth taxation Literature Review - First Draft - Feedback

CAUTION: This email originated outside the University. Check before clicking links or attachments.

Afternoon All,

Apologies for the double email but just as I was sending this, to ensure we had delivered feedback in good time, we received further feedback which I have incorporated into a new log (.v2 attached). For ease of use, I have updated the references to ensure they remain in order of pages given this was only sent a moment ago! Please disregard the previous version, and see updated references:

[Redacted s.27(2)]

[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)]@gov.scot
Mobile: [REDACTED s.38(1)(b)]

From: [REDACTED s.38(1)(b)]@gov.scot
Sent: 09 March 2026 12:00
To: [REDACTED s.38(1)(b)]@ipsos.com [REDACTED s.38(1)(b)]@gov.scot >;
[REDACTED s.38(1)(b)]@gov.scot ; [REDACTED s.38(1)(b)]@gov.scot
[REDACTED s.38(1)(b)]@ipsos.com
Cc: [REDACTED s.38(1)(b)]@gov.scot; [REDACTED s.38(1)(b)]@gov.scot;
[REDACTED s.38(1)(b)]@gov.scot
Subject: Wealth taxation Literature Review - First Draft - Feedback

Good Afternoon,

Thankyou so much for sending through the first draft of the Wealth Taxation literature review report. Please see a feedback log attached which has some request for clarifications and altering terminology as well as some areas we felt further details could be helpful.

My colleagues [REDACTED s.38(1)(b)] and [REDACTED s.38(1)(b)] will be leading the feedback discussion tomorrow, to give general feedback on the report as a whole but it might make sense to pick up on some of these requests for further detail if helpful.

[Redacted s.27(2)]

Also we'd be happy to discuss any clarifications on feedback, but given the proximity to the meeting we'd also be happy to keep in touch and clarify anything further by email.

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)]@gov.scot**

Mobile: **[REDACTED s.38(1)(b)]**

This e-mail (and any files or other attachments transmitted with it) is intended solely for the attention of the addressee(s). Unauthorised use, disclosure, storage, copying or distribution of any part of this e-mail is not permitted. If you are not the intended recipient please destroy the email, remove any copies from your system and inform the sender immediately by return.

Communications with the Scottish Government may be monitored or recorded in order to secure the effective operation of the system and for other lawful purposes. The views or opinions contained within this e-mail may not necessarily reflect those of the Scottish Government.

This e-mail (and any files or other attachments transmitted with it) is intended solely for the attention of the addressee(s). Unauthorised use, disclosure, storage, copying or distribution of any part of this e-mail is not permitted. If you are not the intended recipient please destroy the email, remove any copies from your system and inform the sender immediately by return.

Communications with the Scottish Government may be monitored or recorded in order to secure the effective operation of the system and for other lawful purposes. The views or opinions contained within this e-mail may not necessarily reflect those of the Scottish Government.

FOI 202600511060 – ANNEX 2 – E-MAILS - REDACTED

From: [Redacted - S.38(1)(b)]
Sent: 10 March 2026 12:07
To: [Redacted - S.38(1)(b)] <[Redacted - S.38(1)(b)]@strath.ac.uk>
Subject: FW: Tax Advisory Group - Member Survey

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

I just wanted to ask if you'd had a chance to complete the survey below? We'd really welcome your insights on how any future groups ought to be structured.

Thank you,

[Redacted - S.38(1)(b)] (he/him)
[Redacted - S.38(1)(b)] | Tax Division | Scottish Government | Victoria Quay | Edinburgh
EH6 6QQ

e: [Redacted - S.38(1)(b)]@gov.scot | Teams or [Redacted - S.38(1)(b)]

My normal working pattern is 07:30 – 15:30, Monday to Friday. I will be unavailable outwith these times.

From: [Redacted - S.38(1)(b)]
Sent: 04 March 2026 09:48
To: [Redacted - S.38(1)(b)] <[Redacted - S.38(1)(b)]> [Redacted - S.38(1)(b)]@revenue.scot>; [Redacted - S.38(1)(b)]@gmail.com' <[Redacted - S.38(1)(b)]@gmail.com>; [Redacted - S.38(1)(b)] <[Redacted - S.38(1)(b)]@ifs.org.uk>; [Redacted - S.38(1)(b)] <[Redacted - S.38(1)(b)]@taxpolicy.org.uk>; [Redacted - S.38(1)(b)] <[Redacted - S.38(1)(b)]@cosla.gov.uk>; '[Redacted - S.38(1)(b)]' <[Redacted - S.38(1)(b)]@scottishchambers.org.uk>; [Redacted - S.38(1)(b)] <[Redacted - S.38(1)(b)]@strath.ac.uk>; '[Redacted - S.38(1)(b)]' <[Redacted - S.38(1)(b)]@stuc.org.uk>; [Redacted - S.38(1)(b)] <[Redacted -

S.38(1)(b)]@glasgow.ac.uk>; '[Redacted - S.38(1)(b)]' <[Redacted - S.38(1)(b)]@therobertsontrust.org.uk>
Cc: [Redacted - S.38(1)(b)] <[Redacted - S.38(1)(b)]@gov.scot>
Subject: RE: Tax Advisory Group - Member Survey

Colleagues,

Thank you to those who have already completed the survey. We'd be very grateful if other TAG members could complete the survey below by **this Friday, 6th March**.

Tax Advisory Group - Member Survey – Fill in form

All the best,

[Redacted - S.38(1)(b)] (he/him)
[Redacted - S.38(1)(b)] | Tax Division | Scottish Government | Victoria Quay | Edinburgh EH6 6QQ

e: [Redacted - S.38(1)(b)]@gov.scot | Teams or [Redacted - S.38(1)(b)]

My normal working pattern is 07:30 – 15:30, Monday to Friday. I will be unavailable outwith these times.

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

Sent: 26 February 2026 15:01

To: [Redacted - S.38(1)(b)] <[Redacted - S.38(1)(b)].> [Redacted - S.38(1)(b)]@revenue.scot>; '[Redacted - S.38(1)(b)]@gmail.com' <[Redacted - S.38(1)(b)]@gmail.com>; [Redacted - S.38(1)(b)] <[Redacted - S.38(1)(b)]@ifs.org.uk>; [Redacted - S.38(1)(b)] <[Redacted - S.38(1)(b)]@taxpolicy.org.uk>; [Redacted - S.38(1)(b)] <[Redacted - S.38(1)(b)]@cosla.gov.uk>; '[Redacted - S.38(1)(b)]' <[Redacted - S.38(1)(b)]@scottishchambers.org.uk>; '[Redacted - S.38(1)(b)]' <[Redacted - S.38(1)(b)]@strath.ac.uk>; '[Redacted - S.38(1)(b)]' <[Redacted - S.38(1)(b)]@stuc.org.uk>; '[Redacted - S.38(1)(b)]' <[Redacted -

S.38(1)(b)]@glasgow.ac.uk>; '[Redacted - S.38(1)(b)]' <[Redacted - S.38(1)(b)]@therobertsontrust.org.uk>

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

Subject: Tax Advisory Group - Member Survey

Colleagues,

At the TAG meeting on 18th February, the Cabinet Secretary suggested that a legacy note on the group should be drafted. As part of that process, we have prepared a very short survey to gather your views.

We'd be grateful if you could complete the form below by **Friday 6th March**. The form will not capture any identifying information.

Tax Advisory Group - Member Survey – Fill in form

Please let me know if you have any questions.

Thank you,

[Redacted - S.38(1)(b)] (he/him)

[Redacted - S.38(1)(b)] | Tax Division | Scottish Government | Victoria Quay | Edinburgh EH6 6QQ

e: [Redacted - S.38(1)(b)]@gov.scot | Teams or [Redacted - S.38(1)(b)]

My normal working pattern is 07:30 – 15:30, Monday to Friday. I will be unavailable outwith these times.

- Public sector pay has been a constant source of fiscal pressure with pay settlements exceeding pay policies since 2022.
- Capital spending was eroded in real terms over much of the parliamentary term, largely as a result of high inflation and is expected to contract in real terms as a result of the UK Government path for investment in areas that do not generate Barnett consequential (e.g. defence).
- The budgeting picture of the Scottish Government has worsened considerably since the last election. Among the reasons cited for this are that Scottish Government funding has become reliant on non-recurring funding such as ScotWind. The deterioration in the underlying fiscal position means that we will not be able to rely on these sources of funding. Challenges such as an aging population and low growth in the Block Grant exacerbate these challenges
- Spending Review envelopes are tight compared to historic averages in growth, with pay deals agreed being in excess of the funding uplift. Larger staffing reductions than currently assumed or top ups are likely to be needed, particularly in health.
- Health spending has gone from being 10% higher than UK average to just below. Part of this is due to Scotland ageing faster than UK average, but also policy choices. NHS performance is also way off targets set by the Scottish Government.
- Funding for adult social care has increased, but so have costs and the amount of social care being delivered may have actually decreased, even in the face of increasing demand.
- Funding for post-school education has fallen significantly in real terms, decreasing by 15% between 2021-22 and 2024-25. The outlook for the Spending Review suggest this squeeze is likely to continue.

Officials will include response lines to the report as part of your Stage 3 briefing pack, along with lines on the similar context-setting IFS report published last week.

Kind regards,

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

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

Fiscal Strategy and Risk Unit | 3D North Victoria Quay | Edinburgh | EH6 6QQ

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

EMAIL 1

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

Sent: 16 March 2026 15:40

To: [redacted S.38(1)(b)]@strath.ac.uk; Fraser of Allander Institute
<fraser@strath.ac.uk>

Cc: [redacted S.38(1)(b)]@gov.scot

Subject: RE: Scottish Government Invitation to Tender - Intensive Margin Responses

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

That is great.

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

From: [redacted S.38(1)(b)]@strath.ac.uk

Sent: 16 March 2026 15:39

To: [redacted S.38(1)(b)]@gov.scot; Fraser of Allander Institute <fraser@strath.ac.uk>

Cc: [redacted S.38(1)(b)]@gov.scot

Subject: Re: Scottish Government Invitation to Tender - Intensive Margin Responses

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

Thanks for this - I have declined the quick quote and we'll pick it up from the general FAI account.

Best,

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

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

Sent: Monday, March 16, 2026 15:06

To: [redacted S.38(1)(b)]@strath.ac.uk; Fraser of Allander Institute
<fraser@strath.ac.uk>

Cc: [redacted S.38(1)(b)]@gov.scot

Subject: RE: Scottish Government Invitation to Tender - Intensive Margin Responses

Please can you both confirm receipt of this message.

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

Sent: 16 March 2026 15:03

To: [redacted S.38(1)(b)]@strath.ac.uk; 'fraser@strath.ac.uk' <fraser@strath.ac.uk>

Cc: [redacted S.38(1)(b)]@gov.scot

Subject: Scottish Government Invitation to Tender - Intensive Margin Responses

[redacted S.38(1)(b)] and [redacted S.38(1)(b)]

Further to your request for the change in recipient from [redacted S.38(1)(b)] to [redacted S.38(1)(b)] you should now both have received the Invitation to Tender. Please can [redacted S.38(1)(b)] decline the offer as we can only accept one bid per organisation.

Kindest regards

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

EMAIL 2

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

Sent: 16 March 2026 16:56

To: [redacted S.38(1)(b)]@strath.ac.uk; [redacted S.38(1)(b)]@strath.ac.uk; [redacted S.38(1)(b)]@strath.ac.uk

Subject: Invitation to tender - Scrutiny of Intensive Margin Responses (Peer Review)

Hi all,

I think there's been a bit of back and forward already, but just checking you've got that invitation to tender for peer review of HMRC analysis?

Thanks,

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

Communications

Media Monitoring Unit

This Morning's News

Wednesday 25th February 2026

SNP ministers told to 'raise taxes or face harmful cuts'

The Scotsman - 25/02/2026

p1 News. Alistair Grant.

Scottish ministers must raise taxes or make "harmful" spending cuts in the face of mounting financial pressures, experts have warned. The report mentions the net zero transition could intensify pressures, it recommends increasing income tax, states council tax is 'inefficient' and land and building transaction tax should be replaced by a 'progressive property tax'. It also advocates for replacing air passenger duty. A Scottish government spokesperson said "The decisions taken to ask higher earners to pay a little bit more - while ensuring most income tax payers are expected to pay less than in the rest of the UK - support vital public services and provide free tuition, prescriptions and the Scottish Child Payment to help tackle child poverty." Last week, the Fraser of Allander Institute urged political parties to "be honest" with the electorate over the scale of the financial challenges facing Scotland.

Some of the information you requested is available from the Scottish Government Climate Change Plan. Reference to Fraser of Allander is made at page 92: [Scotland's Climate Change Plan: Annex 2 - Sectoral Annexes](#)