



The Scottish Parliament
Pàrlamaid na h-Alba

FINANCE COMMITTEE

Edward Troup,
Tax Assurance Commissioner and
second Permanent Secretary,
HMRC,
By email

Room T3.60
The Scottish Parliament
EDINBURGH
EH99 1SP

27 August 2015

Dear Edward,

As part of its consideration of the Scottish Government's draft budget 2016-17, the Committee has agreed to assess the preparedness of HMRC and employers for the implementation of the SRIT on 1 April 2016.


I am writing to invite you to provide oral evidence to the Committee at its meeting on the morning of Wednesday 28 October. It would also be helpful if the Committee could receive a written update in advance of the session and by no later than the preceding Wednesday. I would be grateful if the update could address the following points in addition to any other topics that you consider may be of benefit to the Committee—

- Progress regarding changes to HMRC's IT systems required to distinguish Scottish taxpayers from those in the rest of the UK;
- The identification of Scottish taxpayers, including the possibility of using third party data;
- The most recent version of HMRC's risk register for the programme;
- HMRC's plans for contacting taxpayers to notify them of their liability to pay tax at the Scottish rate in light of the expected later than usual publication of the draft budget;
- Work undertaken to identify and deal with taxpayers who may attempt to artificially manipulate their Scottish taxpayer status to take advantage of different rates between Scotland and the rest of the UK;

- The readiness of HMRC staff to deal with queries regarding the SRIT and HMRC's estimates of the likely volume of such enquiries;
- The expected impact of the SRIT on employers' payroll and pension systems and engagement with them to ensure they are prepared for the changes;
- The cost of implementing SRIT and current estimates of its annual running costs; and
- The findings of the OGC Gateway review expected to take place in summer 2015.

Should you have any queries, please liaise direct with the Committee clerking team.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'Ken Gibson', written in a cursive style.

**Kenneth Gibson MSP,
Convener**