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The Scottish Parliament
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17 April 2019

Dear Bruce,

VAT ASSIGNMENT IN SCOTLAND - MAY 2019

Thank you for your letter of 25th March, inviting me to give evidence to the Finance and Constitution Committee on VAT assignment in Scotland.

I welcome the keen interest your Committee is taking in the implementation of VAT assignment in Scotland. It is important that any powers the Scottish Government takes on are robust. The contribution of stakeholders to informing and assessing this robustness is invaluable.

Officials from the Scottish Government, HMT and HRMC continue to collaborate on VAT assignment in Scotland. Recent work has included delivering a well-received seminar on the VAT assignment methodology, which stimulated a good discussion with key stakeholders, in late March.

I look forward to updating you on the seminar, and discussing the issues you raise in your letter, when we meet.

DEREK MACKAY

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