

LETTER FROM HMRC TO THE PUBLIC AUDIT COMMITTEE DATED 18 MAY 2015



HM Revenue
& Customs

Edward Troup
Second Permanent Secretary and
Tax Assurance Commissioner

The Public Audit Committee Convenor
The Scottish Parliament
Edinburgh
EH99 1SP

100 Parliament Street
London
SW1A 2BQ

By email

Tel: 03000 586231

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Email Edward.Troup@hmrc.gsi.gov.uk

Dear Convenor,

Thank you for your letter of 9 April 2015 inviting HMRC to appear before the Public Audit Committee on 9 September 2015.

I would be very happy to appear before the Committee to discuss the National Audit Office report on HMRC's implementation of the Scottish rate of Income Tax and the extract from HMRC's accounts.

As you set out, we have committed to laying the extract before the Scottish Parliament at the same time as the National Audit Office publish their report – the first extract will be from our 2014-15 accounts, which will be published in the summer.

The National Audit Office has advised me that they are planning to lay their first report in the autumn of 2015. I therefore intend to lay the extract from our accounts alongside their report, so that any accompanying narrative is prepared on the same basis.

This is unlikely to be before 9 September, so the Committee may prefer to rearrange their hearing for when the report is available.

I look forward to continuing to provide assurance to the Scottish Parliament as we move towards the implementation of the Scottish Rate of Income Tax.

Yours sincerely,

Edward Troup
Second Permanent Secretary and Tax Assurance Commissioner