



Key tax priorities for the Scottish Government – 27 May 2026

29 May 2026

Jenny Gilruth MSP

Deputy First Minister
Scottish Government
St Andrew's House
Regent Road
Edinburgh
EH1 3DG

Dear Deputy First Minister,

On behalf of the Association of Taxation Technicians (ATT), I am writing to congratulate you on your appointment as Deputy First Minister and Cabinet Secretary for Finance and Local Government, along with Hannah Mary Goodlad (who I have copied into this letter) as Minister for Public Finance.

The ATT is the leading professional body for those providing UK tax compliance and related advisory services. Our members assist individuals, employers and businesses across Scotland on a daily basis and are therefore well placed to provide practical insight into how tax policy and administration operate in practice.

Our Director of Public Policy, Emma Rawson, and Technical Officers Chris Campbell and Senga Prior were pleased to meet with your officials in St. Andrew's House on Thursday 21 May. We felt this was a really productive meeting and look forward to working constructively with you and your officials over the course of this parliamentary session to support the development of a devolved tax system in Scotland that is fair, efficient and administratively workable for taxpayers, agents and government alike.

As you begin your tenure, we wanted to highlight a few areas which we believe will be important priorities for the Scottish Government in the years ahead.

In particular, we would welcome continued focus on improving the administration and accessibility of Scotland's devolved taxes. While policy decisions are naturally a matter for ministers and Parliament, effective implementation and clear communication are essential to ensuring that taxpayers understand their obligations and are able to comply with them confidently.

We also believe there is significant value in early and meaningful engagement with professional bodies and stakeholders when developing tax policy. Sufficient lead-in times for legislative and administrative changes are critical, particularly where changes affect payroll systems, software providers, employers, agents and small businesses.

The ATT would also encourage continued cooperation between the Scottish Government, Revenue Scotland and HM Revenue & Customs to help minimise unnecessary complexity for taxpayers operating across both devolved and reserved tax regimes.

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As set out in the ATT's recent joint paper with the Chartered Institute of Taxation on priorities for the next Scottish Parliament, we believe there are opportunities to improve the taxpayer experience through greater simplification, clearer guidance and better coordination of tax administration. A key part of achieving this could be through the Scottish Government introducing a regular Scottish Tax Bill to help the Scottish Parliament update tax laws more quickly, give greater scrutiny and fix anomalies and respond more flexibly to UK tax changes. This would be particularly relevant given the increase in devolved taxes since the formation of Revenue Scotland and we would encourage you to consider this further as more devolved taxes are in the pipeline.

The ATT has been pleased to engage with the Scottish Government roundtable sessions on Council Tax reform, as well as responding to the recent consultation on the future of Council tax in Scotland. We would encourage the Scottish Government to seek political consensus to proceed with the revaluation of all residential properties in Scotland as part of wider reform. It is our view that any replacements to the current Council Tax system need to be simple for the public to understand and linked to ability to pay, without the need for complicated relief structures.

As a former Cabinet Secretary for Education and Skills, you may be interested to hear about our work with schools as part of raising awareness with young people on how the tax system operates and also working with schools, colleges and universities in Scotland to encourage students to consider tax as a career. In view of the current relatively low levels of public understanding of the devolved tax system in comparison with UK wide taxes, we feel that there could be a greater role for financial awareness in the school curriculum. Perhaps this is something that you can raise with the new Cabinet Secretary for Education, Culture and Gaelic, Màiri McAllan.

We have also been reviewing Revenue Scotland's current consultation on modernising its tax administrative framework with interest, as we can see merit behind efforts to improve digital services, while ensuring that taxpayers who are digitally excluded are not left behind.

We recognise the significant fiscal pressures facing the Scottish Government and local authorities, alongside the importance of supporting economic growth and maintaining confidence in Scotland's tax system. Stable and predictable tax administration is an important part of achieving those objectives. We would welcome the opportunity to meet with you or your officials to discuss these matters further and to explore how the ATT can continue to contribute positively to tax policy development and administration in Scotland.

Once again, congratulations on your appointment and we look forward to engaging with you during the new parliamentary session.

Yours sincerely,

Jane Ashton

Chief Executive

Association of Taxation Technicians