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Jane Ashton
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Our Reference: 202600519146
Your Reference: Letter from Association of Taxation Technicians

16 June 2026

Dear Ms. Ashton,

Thank you for your letter of 27 May on the future of taxation in this parliamentary term.

The Scottish Government is committed to fair and progressive taxation, to addressing the environmental challenges that we face, and to growing the economy. Within the limits of the powers that we have, we are designing policies which build on our progressive approach while supporting investment in our public services and the social contract.

Engagement and Public Understanding

The Scottish Government is clear that engagement is an important part of tax policy-making, and we are actively considering a range of options to ensure that stakeholder voices are heard as part of this process over the course of this parliamentary term.

We have a strong record of engagement on tax policy, including the first annual Scottish Government conference on tax in September last year, and meetings with a range of organisations as part of the Budget process. I look forward to continuing and building on this approach in the coming months and years, and am pleased to note your early, productive engagement with my officials.

We also continue to maintain strong collaborative relationships with key stakeholders, including Revenue Scotland and HMRC, and I look forward to this continuing over this parliamentary session.

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In the coming years the Scottish Government will continue to rely on the expertise of Revenue Scotland colleagues, including to ensure the implementation of Air Departure Tax, and HMRC colleagues for the continued delivery of Scottish Income Tax.

Tax in the Curriculum

I note with interest your ongoing work in schools to raise understanding of tax. You may be aware that the statutory responsibility for providing education in Scotland rests with local authorities, as set out in the Education (Scotland) Act 1980. Accordingly, local authorities and schools are responsible for the delivery of education.

Scotland's Curriculum for Excellence (CfE) provides a broad framework within which educators are empowered to design learning and teaching experiences that meet the needs of individual learners. There is no prescribed curriculum content for the Broad General Education (BGE) phase under CfE.

You may also be aware of work underway on the Curriculum Improvement Cycle (CIC). This seeks to build on the strengths of CfE while addressing areas for improvement. The Cycle is evolving the curriculum framework, including strengthening cross-curricular themes such as financial literacy and careers education, with the aim of enhancing learners' skills and attributes and supporting high-quality teaching and learning.

A key milestone will be reached in September 2026 with the publication of a draft curriculum framework. This will be followed by stakeholder engagement from September to late November, involving educators and industry representatives; the ATT is encouraged to participate. Further information is available on the Curriculum Improvement Cycle webpage.

Following this engagement, Education Scotland will publish the final curriculum framework and accompanying National Practice Guidance in January 2027, ahead of formal adoption in the 2028/29 academic year.

Scottish Tax Bill

I note your proposal around a regular Scottish Tax Bill. I can confirm that the Scottish Government expects to receive the outcome of research commissioned by the previous administration on international legislative approaches this summer. I will carefully consider this research, as well as the views expressed by stakeholders on this matter when taking decisions on next steps in relation to devolved tax legislation in the upcoming Parliament.

Council Tax Reform

The Scottish Government recognises the need for wider reform of the Council Tax system in Scotland. You will be aware that we have been working with Local Government to undertake a programme of engagement to help build cross-party agreement. I am pleased that the ATT were able to engage with my officials in roundtable discussions and respond to our public consultation.

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The Scottish Government will publish the analysis of this programme of engagement in the coming months, and I am confident that this work will help to form a clear and compelling evidence base for further work to build agreement on the future of Council Tax in Scotland.

Thank you again for your correspondence.

Yours sincerely,



JENNY GILRUTH

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