

FOI – 202400392245 – Documents Released

1) Email exchange between Deputy First Minister's Private Office and TAG members

From: David Heald <David.Heald@glasgow.ac.uk>
Sent: Thursday, November 2, 2023 10:50 AM
To: Redacted [38(1)(b)]@gov.scot ; DFMCSF@gov.scot
Subject: RE: 09:30 - 11:00 Meeting: Tax Advisory Group

Redacted [38(1)(b)]

Thanks. This looked like a further change.

Best wishes

David

Professor David Heald FAcSS, FRSE
Emeritus Professor, Adam Smith Business School
University of Glasgow
2 Discovery Place
Glasgow G11 6EY

Email: david.heald@glasgow.ac.uk

For University webpage see <http://www.glasgow.ac.uk/schools/business/staff/davidheald/>

For personal webpage, see <http://www.davidheald.com>

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For Google Scholar, see <http://scholar.google.co.uk/citations?user=fdPOvfQAAAAJ&hl=en>

On this video link watch David Heald give oral evidence on 19 September 2023 to the Finance and Public Administration Committee of the Scottish Parliament on the fiscal unsustainability of the Scottish budget.

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The University of Glasgow, charity number SC004401

From: Redacted [38(1)(b)]@gov.scot
Sent: Thursday, November 2, 2023 10:32 AM
To: David Heald <David.Heald@glasgow.ac.uk>; DFMCSF@gov.scot
Subject: RE: 09:30 - 11:00 Meeting: Tax Advisory Group

David,

You should have received a second invitation from Redacted [38(1)(b)]– our records show that you accepted earlier this week.

Regards,

Redacted [38(1)(b)]

From: David Heald <David.Heald@glasgow.ac.uk>
Sent: Thursday, November 2, 2023 10:28 AM
To: Deputy First Minister and Cabinet Secretary for Finance <DFMCSF@gov.scot>
Cc: Redacted [38(1)(b)]@gov.scot
Subject: RE: 09:30 - 11:00 Meeting: Tax Advisory Group

Redacted [38(1)(b)]

I am puzzled because I have not received the replacement invitation referred to in your message.

Best wishes

David

Professor David Heald FAcSS, FRSE
Emeritus Professor, Adam Smith Business School
University of Glasgow
2 Discovery Place
Glasgow G11 6EY

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-----Original Appointment-----

From: Redacted [38(1)(b)]@gov.scot **On Behalf Of** DFMCSF@gov.scot

Sent: Thursday, November 2, 2023 9:44 AM

To: Redacted [38(1)(b)]@me.com; s.adam@ifs.org.uk; Redacted [38(1)(b)]@stuc.org.uk; mairi.spowage@strath.ac.uk; Redacted [38(1)(b)]@therobertsontrust.org.uk; Redacted [38(1)(b)]@cosla.gov.uk; Redacted [38(1)(b)]@scottishchambers.org.uk; Redacted [38(1)(b)]@icas.com; Redacted [38(1)(b)]@taxpolicy.org.uk; info@johnkay.com; Redacted [38(1)(b)]@cosla.gov.uk; stuart.adam@ifs.org.uk; Redacted [38(1)(b)]@gov.scot; Redacted [38(1)(b)]@gov.scot; Redacted [38(1)(b)]@gov.scot; David Heald

Cc: Redacted [38(1)(b)]@gov.scot; Redacted [38(1)(b)]

Subject: Canceled: 09:30 - 11:00 Meeting: Tax Advisory Group

When: 15 November 2023 09:30-11:00 (UTC+00:00) Dublin, Edinburgh, Lisbon, London.

Where: Microsoft Teams Meeting

Importance: High

Good morning,

An update diary invitation has been circulated; therefore we will cancel this diary invitation. Please contact Redacted [38(1)(b)]@gov.scot if you have any questions or issues.

Best,

Redacted [38(1)(b)] to the Deputy First Minister and Cabinet Secretary for Finance – Shona Robison MSP

The Scottish Government

St Andrew's House | Regent Road | Edinburgh | EH1 3DG

Email: DFMCSF@gov.scot

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Redacted [38(1)(b)]

Thanks for the immediate response.

That clears my diary worry. I will be attending in person.

Best wishes

David

Professor David Heald FAcSS, FRSE
Emeritus Professor, Adam Smith Business School
University of Glasgow
2 Discovery Place
Glasgow G11 6EY

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The University of Glasgow, charity number SC004401

From: Redacted [38(1)(b)]@gov.scot > **On Behalf Of** DFMCSF@gov.scot
Sent: Thursday, October 12, 2023 2:05 PM
To: David Heald <David.Heald@glasgow.ac.uk>
Cc: DFMCSF@gov.scot
Subject: RE: Tax Advisory Group Meeting

Good afternoon,

The next Tax Advisory Group Meeting is scheduled to take place on Wednesday 15th November 09:30 – 11:00. I have reissued the diary invitation to you. Please let me know if there are any further problems.

Best regards,

Redacted [38(1)(b)] to the Deputy First Minister and Cabinet Secretary for Finance – Shona Robison MSP
The Scottish Government
St Andrew's House | Regent Road | Edinburgh | EH1 3DG
Email: DFMCSF@gov.scot

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From: David Heald <David.Heald@glasgow.ac.uk>
Sent: Thursday, October 12, 2023 1:43 PM
To: Deputy First Minister and Cabinet Secretary for Finance <DFMCSF@gov.scot>
Subject: RE: Tax Advisory Group Meeting

Redacted [38(1)(b)]

I have a potential diary clash.

Could you please advise me of the November date as I cannot find it in my Outlook calendar?

Thanks and best wishes

David

Professor David Heald FAcSS, FRSE
Emeritus Professor, Adam Smith Business School
University of Glasgow
2 Discovery Place
Glasgow G11 6EY

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2) Email exchange between Deputy First Minister's Private Office and TAG members

From: Redacted [38(1)(b)]gov.scot> **On Behalf Of** DFMCSF@gov.scot
Sent: Friday, August 25, 2023 9:25 AM
To: David Heald <David.Heald@glasgow.ac.uk>
Cc: DFMCSF@gov.scot
Subject: RE: Tax Advisory Group Meeting | Thursday 20th July | Agenda and Papers

Good morning David,

Thanks for following up.

I can confirm that the next meeting of the Tax Advisory Group has moved to **Thursday 28th September 09:30 – 11:00** at **St Andrews House Edinburgh**. I have forwarded the diary invite on to you again so hopefully this has come through. Please let me know if you have not got this in your diary and I can forward on again.

Many thanks,

Redacted [38(1)(b)] to the Deputy First Minister and Cabinet Secretary for Finance – Shona Robison MSP
The Scottish Government | St Andrew's House, Regent Road, Edinburgh, EH1 3DG

E: DFMCSF@gov.scot



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From: David Heald <David.Heald@glasgow.ac.uk>
Sent: Thursday, August 24, 2023 9:37 AM
To: Deputy First Minister and Cabinet Secretary for Finance <DFMCSF@gov.scot>
Subject: RE: Tax Advisory Group Meeting | Thursday 20th July | Agenda and Papers

Redacted [38(1)(b)]

Apologies for this request for help.

The date of the second Advisory Group meeting has been moved, but I cannot find the new date in my Outlook calendar. I do not think you sent out that change but, if not, please ask the person who did to readvise me.

I think that a change in the Deputy First Minister's availability led to a shift from 21 September to 28 September, but that might not be right.

Best wishes and thanks

David

Professor David Heald FAcSS, FRSE
Emeritus Professor, Adam Smith Business School
University of Glasgow
Gilbert Scott Building
Glasgow G12 8QQ

Email: david.heald@glasgow.ac.uk

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The University of Glasgow, charity number SC004401

From Redacted [38(1)(b)]@gov.scot On Behalf Of DFMCSF@gov.scot

Sent: 13 July 2023 15:52

Cc: DFMCSF@gov.scot; Redacted [38(1)(b)]@gov.scot; Lorraine.King@gov.scot

Subject: Tax Advisory Group Meeting | Thursday 20th July | Agenda and Papers

Good afternoon

We are delighted that you will be joining the Deputy First Minister for the first meeting of the new Tax Advisory Group.

You should have received a scheduler and joining instructions for the meeting. Please find details of the agenda for the first meeting set out below.

Agenda

1. Welcome from the Deputy First Minister and introductions
2. Medium Term Financial Strategy and the Scottish Tax System
Short presentation led by officials followed by a discussion
3. Discussion of the terms of reference and purpose of the group
4. Summary and closing remarks

Attachments:

- Background reading for the first meeting, covering a summary of the Medium-Term Financial Strategy, a description of the tax system in Scotland and a summary of the Framework for Tax, which guides our approach to tax policymaking. To support discussion as part of agenda item 2.
- Draft Terms of Reference for the group. To be discussed as part of agenda item 3.

If you would like to speak to officials prior to the first session, Lorraine and Jennifer would be happy to arrange a call and answer any questions you may have.

Many thanks,

Redacted [38(1)(b)] to the Deputy First Minister and Cabinet Secretary for Finance – Shona Robison MSP

The Scottish Government | St Andrew's House, Regent Road, Edinburgh, EH1 3DG

E: DFMCSCR@gov.scot

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3) Invitation to join Tax Advisory Group to John Kay from Deputy First Minister
[all TAG members received a template invite, only a sample were saved]

Deputy First Minister and Cabinet Secretary for Finance
Leas Phrìomh Mhinistear agus Rùnaire a' Chaibineit airson Ionmhas
Shona Robison MSP
Seòna Robastan BPA



F/T: 0300 244 4000
E: scottish.ministers@gov.scot

John Kay
By email: info@johnkay.com

13 July 2023

Dear John,

I hope this letter finds you well.

The Scottish Government published its sixth Medium Term Financial Strategy (MTFS) on the 25th May 2023, alongside the updated Scottish Fiscal Commission forecasts. This year's MTFS is the first step towards delivering the critical fiscal commitments set out in the Scottish Government's policy prospectus: "Equality, Opportunity, Community: New Leadership – A Fresh Start".

You may be aware, as part of the Scottish Government's Medium-Term Financial Strategy, I set out my intention to establish a Tax Advisory Group. This group will build on the Scottish Government's inclusive approach to tax policymaking and will feed into the Budget 2024-25 and the development of the Scottish Government's longer-term tax strategy.

As Chair of the group, it is important to me that the membership captures a diverse range of voices, with experience from across industry, thinktanks, unions and local government. The success of the group will hinge on creating a space for knowledge sharing and discussion.

I would like to invite you to join the group for three sessions this year. Your background and expertise will help the group consider challenging questions about the state of the tax system and the role for tax in delivering fiscal sustainability now and in the future.

The first meeting will be held in Edinburgh on the 20th July, 13:00-14:30, with subsequent meetings in early September and early October. The dates will be confirmed at the end of the prior session.

I would be grateful if you could confirm your intentions to join the group by 19 July. My officials will be in touch regarding the agenda and materials for the meeting and the joining instructions. If you have any questions related to the group, you can contact Lorraine King, Deputy Director for Tax Strategy, Engagement and Performance, directly at Lorraine.King@gov.scot.

I look forward to hearing from you.

Kind regards,

SHONA ROBISON

4) Invitation to join Tax Advisory Group to David Heald from Deputy First Minister

Deputy First Minister and Cabinet Secretary for Finance
Leas Phrìomh Mhinistear agus Rùnaire a' Chaibineit airson Ionmhas
Shona Robison MSP
Seòna Robastan BPA



F/T: 0300 244 4000
E: scottish.ministers@gov.scot

David Heald
By email: David.Heald@glasgow.ac.uk

27 June 2023

Dear David,

I hope this email finds you well.

The Scottish Government published its sixth Medium Term Financial Strategy (MTFS) on the 25th May 2023, alongside the updated Scottish Fiscal Commission forecasts. This year's MTFS is the first

step towards delivering the critical fiscal commitments set out in the Scottish Government's policy prospectus: "Equality, Opportunity, Community: New Leadership – A Fresh Start".

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The first meeting will be held in Edinburgh on the 20th July, 13:00-14:30, with subsequent meetings in early September and early October. The dates will be confirmed at the end of the prior session.

I would be grateful if you could respond by Wednesday 28th June, as to you whether you wish to be part of the Scottish Government's Tax Advisory Group. My officials would be happy to discuss the group with you should you wish to before making a decision. You can contact Lorraine King, Deputy Director for Tax Strategy, Engagement and Performance, directly at Lorraine.King@gov.scot.

I look forward to hearing from you.

Kind regards,

SHONA ROBISON