

Ms Jackie Baillie MSP
Acting Convener
Public Audit and Post-legislative Scrutiny Committee
Scottish Parliament
Edinburgh
EH99 1SP

5 December 2017

Dear Acting Convener

The administration of the Scottish rate of income tax

As you know, from April 2016 the Scottish Parliament set a new Scottish rate of income tax (SRIT). HM Revenue and Customs (HMRC) collects and administers the SRIT.

HMRC's accounts are audited by the National Audit Office (NAO). The Comptroller and Auditor General is required to report to the Scottish Parliament on HMRC's administration of the SRIT. The Comptroller and Auditor General's third report on the SRIT was laid in the Scottish Parliament on 27 November 2017.

When the Public Audit Committee published its report *Framework for auditing the Scottish Rate of income tax* in 2014, the Committee recommended that I should provide additional assurance on the NAO's audit work on the SRIT. I attach my report in response to that recommendation.

Yours sincerely



Caroline Gardner
Auditor General for Scotland

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