



The Scottish Parliament
Pàrlamaid na h-Alba

Sir Amyas Morse,
Comptroller and Auditor General
By e-mail only

**Public Audit and Post-legislative
Scrutiny Committee**

Room T 3.60
The Scottish Parliament
EDINBURGH
EH99 1SP

Direct Tel: (0131) 348 5390
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2 February 2018

Dear Sir Amyas,

Scottish Rate of Income Tax

Thank you for providing evidence to the Committee on your report on 'The administration of the Scottish Rate of Income Tax 2016-17. The Official Report of the meeting can be found [here](#)¹.

I would welcome further information from you on two issues that were discussed during the meeting—

- the number of people in Scotland who may be classified as 'Scottish taxpayers' but who do not actually pay any tax (see column 28 of the Official Report);
- how you and the NAO audit HMRC's IT systems to ensure that they are fit for purpose.

I would be grateful if you could provide a response by 2 March 2018.

For your information, the Committee has written to HMRC to invite its response to various points that were raised during the evidence session. Depending on the response, the Committee may also take oral evidence from HMRC on the audit report.

Yours sincerely,

¹ <http://www.parliament.scot/parliamentarybusiness/report.aspx?r=11301&mode=pdf>

A handwritten signature in black ink, appearing to read 'Jenny Marra', with a long horizontal stroke extending to the right.

Jenny Marra MSP
Convener