



# Ministry of Defence

Ministry of Defence  
Main Building  
Whitehall  
London SW1A 2HB  
United Kingdom  
Telephone :

Our Reference: [REDACTED]

[REDACTED]  
[REDACTED]  
Dear [REDACTED] [REDACTED]

Thank you for your e-mail to the Ministry of Defence (MOD) dated 24 March 2016 in which you requested the following information:

1. To ask as an FOI enquiry; "What advice/instructions have been issued to service personnel Assigned to Bases, Units or Stations in Scotland to ensure that they inform HMRC that they should be counted as Scottish Taxpayers?"
2. "Is it the intention of the MOD to inform the tax authorities (as they did with the Community Charge) of the names of those Assigned to Scotland?"

I am treating your correspondence as a request for information under the Freedom of Information Act (FOI) 2000.

A review of our data holdings has been completed, and I can confirm that the MOD does hold some information within scope of the first part of your request; this is provided in the attached document.

There is no information held in regard to part two of your request, however under Section 16 of the FOI Act 2000 (Advice and Assistance), I have placed a link below to published information from HM Revenue and Customs which may be of assistance to your enquiry.

<https://www.gov.uk/government/publications/issue-briefing-scottish-rate-of-income-tax/hmrc-issue-briefing-scottish-rate-of-income-tax#what-will-employers-need-to-do>

If you are not satisfied with this response or you wish to complain about any aspect of the handling of your request, then you should contact me in the first instance. If informal resolution is not possible and you are still dissatisfied then you may apply for an independent internal review by contacting the Information Rights Compliance team, 1st Floor, MOD Main Building, Whitehall, SW1A 2HB (e-mail CIO-FOI-IR@mod.uk). Please note that any request for an internal review must be made within 40 working days of the date on which the attempt to reach informal resolution has come to an end.

If you remain dissatisfied following an internal review, you may take your complaint to the Information Commissioner under the provisions of Section 50 of the Freedom of Information Act. Please note that the Information Commissioner will not investigate your case until the MOD internal review process has been completed. Further details of the role and powers of the Information Commissioner can be found on the Commissioner's website, <http://www.ico.org.uk>.

Yours sincerely,

Defence People