



Ministry
of Defence

Ministry of Defence
Main Building
Whitehall
London
SW1A 2HB

Ref: FOI2018/09632

[REDACTED]

Reply to: [REDACTED]

27 July 2018

Dear [REDACTED]

Thank you for your email of 19 July 2018 requesting the following information:

“Under the Freedom of Information Act, I write to request details of the numbers of Military personnel who face paying more income tax because they are stationed in Scotland and are to be compensated by the UK government.

If there are details of the amount that will be spent on this compensation in 2018-19 (either estimated or actual) that would be much appreciated.”

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

The information requested is exempt under Section 21 of the FOI Act (information reasonably accessible to the applicant) because the information already in public domain.

You may be interested in the Written Ministerial Statement, which was published on 19 July, and is accessible here:

<https://www.parliament.uk/business/publications/written-questions-answers-statements/written-statement/Commons/2018-07-19/HCWS885/>

I also draw your attention to:

<https://www.gov.uk/government/news/military-personnel-in-scotland-protected-from-tax-hikes>.

If you have any queries regarding the content of this letter, please contact this office in the first instance.

If you wish to complain about the handling of your request, or the content of this response, you can request an independent internal review by contacting the Information Rights Compliance team, Ground Floor, MOD Main Building, Whitehall, SW1A 2HB (e-mail CIO-FOI-IR@mod.gov.uk). Please note that any request for an internal review should be made within 40 working days of the date of this response.

If you remain dissatisfied following an internal review, you may raise your complaint directly to the Information Commissioner under the provisions of Section 50 of the Freedom of Information Act. Please note that the Information Commissioner will not normally investigate your case until the MOD internal review process has been completed. The Information Commissioner can be contacted at: Information Commissioner’s Office,

Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF. Further details of the role and powers of the Information Commissioner can be found on the Commissioner's website at <https://ico.org.uk/>.

Yours sincerely,

Defence People Secretariat FOI