



# Ministry of Defence

Defence People Secretariat  
Ministry of Defence  
Main Building  
Whitehall  
London SW1A 2HB  
United Kingdom

E-mail: [People-Sec-FOIMailbox@mod.gov.uk](mailto:People-Sec-FOIMailbox@mod.gov.uk)

Reference: **FOI2019/01719**

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

E-mail: [REDACTED]

Date: **20 March 2019**

Dear [REDACTED],

Your correspondence dated 9 February 2019 has been considered to be a request for information in accordance with the Freedom of Information Act 2000. You requested the following information:

*How much money have the Ministry of Defence had to pay out each year since the SNP were elected as a majority government in Scotland in 2011 to compensate British Armed Forces personnel who face higher taxes in Scotland?*

Please see the response below.

The Ministry of Defence (MOD) has not yet paid out any monies to compensate British Armed Forces personnel in relation to higher income taxes in Scotland.

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.uk](mailto:CIO-FOI-IR@mod.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/>.

I hope you find this helpful.

Yours sincerely,

Defence People Secretariat