



Defence Business Services

Secretariat
Room 6303
Tomlinson House
Norcross
Thornton-Cleveleys
Lancashire FY5 3WP

DBSRES-Secretariat@mod.gov.uk

Ref: FOI2022/02076

11 March 2022

Dear [REDACTED]

Thank you for your emails of 31 January 2022 and 16 February 2022 to the Ministry of Defence (MOD) requesting the following information:

You originally asked:

"I would like to make a freedom of information request of the Ministry of Defence about the amount paid by the UK Government to supplement the salaries of armed forces personnel who would otherwise be affected by Scottish income tax. I would like to know:

- i) the number of personnel affected*
- ii) the average amount paid to each individual*
- iii) the total amount paid to all individuals."*

You clarified as follows on 16 February 2022:

"I would like it in the financial year 2020-1 please".

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

A search for the information has been completed and I can confirm that all the information is held and provided below.

The information below was extracted from the Joint Personnel Administration Management System on 23 February 2022 and includes all UK Regular Service personnel in the Royal Navy, Army and RAF.

In Financial Year 2020/21, 6,950 Regular Service personnel received a Tax Mitigation payment. The average amount paid was £929.10, and the overall amount paid was £6,457,000.

Please note that in line with the Office of National Statistics' policy on rounding, the payment recipient data has been rounded to the nearest 10 and the overall payment value has been rounded to the nearest 1,000.

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

A black rectangular redaction box covering the signature of the DBS Secretariat.

DBS Secretariat