



**Chief Constable**

Audrey Nicoll MSP  
Convener  
Criminal Justice Committee

By email: [Audrey.nicoll.msp@parliament.scot](mailto:Audrey.nicoll.msp@parliament.scot)  
[Justice.committee@parliament.scot](mailto:Justice.committee@parliament.scot)

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Dear Convener

I am writing to clarify an answer I provided to Russell Findlay MSP at today's Criminal Justice Committee.

I was asked if my earnings were taxed in Scotland or England. I responded that my earnings were taxed in Scotland (assuming that this question was enquiring as to whether my income was subject to Scottish or English rates of income tax).

I have relocated to Scotland and I am a registered Council Tax payer. I have proceeded on the clear understanding that while performing my role as Chief Constable of Police Scotland I am a Scottish taxpayer.

Immediately after today's Committee I asked for assurance from our Payroll team that my income had been subject to a Scottish PAYE tax code and was advised that this was not the case. I have this afternoon informed HMRC of this position and they are making arrangements to adjust my tax code accordingly for the tax year 2023/24.

I hope that this clarification assures the Committee that my response was provided in good faith and that I have taken immediate action to address both the administrative issue in relation to my tax code and to set the record straight.

Yours sincerely

Jo Farrell  
Chief Constable