



The Scottish Parliament
Pàrlamaid na h-Alba

Education, Children and Young People Committee

Rt Hon Douglas Alexander MP
Secretary of State for Scotland

15 September 2025

Dear Secretary of State,

VAT and Independent Schools

I am writing, further to the Committee's correspondence to the Secretary of State for Education, inviting her to give evidence to the Committee on the impact that placing VAT on independent schools has had in Scotland.

The Committee has extended two invitations to the Secretary of State for Education to attend Committee (initially in June 2025 and then a further invitation was sent requesting the Secretary of State for Education attend next month on 29th October). To date, we have received no response to either invitation.

The Committee would very much welcome a UK Government perspective on this issue.

The Committee has indicated that it would welcome hearing your views as Scottish Secretary on behalf of the UK Government, should the Secretary of State for Education be unavailable to attend.

While the Committee appreciates that education is devolved, the issue of VAT remains reserved to Westminster. In the past, much has been made by committee members of all parties, including Scottish Labour, of how important it is for UK Ministers to appear at Holyrood committees when invited to do so. I hope this is a position you also hold.

As such, the Committee wishes to extend its invitation to you to attend Committee on 29th October 2025. Should this date be unsuitable, please advise when you would be able to speak to the Committee on this issue.

Yours sincerely

**DOUGLAS ROSS MSP
CONVENER**

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We welcome calls through Relay UK and in BSL through Contact Scotland BSL.