



Douglas Ross MSP
Convenor,
Education, Children and Young People Committee
Scottish Parliament

By Email

14 October 2025

Dear Douglas,

VAT and Independent Schools

Thank you for your invitation to provide evidence on the matter of VAT and Independent Schools.

As outlined in the response from the Secretary of State for Education on 17 September, HM Treasury is responsible for UK wide VAT policy, including the removal of the VAT exemption on private school fees. They have directly engaged with the Scottish Government on this matter, and are best placed to provide any advice or evidence on the UK-wide impacts of the policy.

Increases in education funding in England following the VAT changes are reflected in the block grant settlements for the devolved governments through the Barnett formula, and in line with the devolution settlement it will be up to the Scottish Government to decide how to spend this additional funding in Scotland. The Scotland Office does not have a role in this, and I therefore will have to decline your invitation on this occasion.

Kind regards,

A handwritten signature in black ink, which appears to read "Douglas Alexander". The signature is fluid and cursive.

**THE RT HON DOUGLAS ALEXANDER MP
SECRETARY OF STATE FOR SCOTLAND**