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12 January 2026

Kenneth Gibson MSP  
Convener  
Finance and Public Administration Committee  
Scottish Parliament  
By email

Dear Convener

At the committee evidence session on 9 December 2025 on Fiscal Sustainability and Taxes, I committed to providing clarification around the terminology used in Exhibit 10 in my report.

When setting out the behavioural impact of a tax policy change in 2023/24, we referred to the 'Additional rate' of Scottish Income Tax. Exhibit 10 replicates analysis of behavioural change carried out by the Scottish Fiscal Commission (SFC) in their [December 2022 forecasts](#), which included reference to this 'Additional rate'. I can confirm that the Additional rate referred to in my report is the same as the Top rate of Scottish Income Tax.

Yours sincerely

**Stephen Boyle**  
Auditor General for Scotland