



The Scottish Parliament  
Pàrlamaid na h-Alba



**Ben Macpherson MSP**  
**Edinburgh Northern and Leith**

**Rt Hon Philip Hammond MP**  
**Chancellor of the Exchequer**  
HM Treasury  
1 Horse Guards Road  
London  
SW1A 2HQ

12 October 2017

Dear Mr Hammond,

I am writing with regard to the UK Government's rules which penalise Police Scotland and the Scottish Fire and Rescue Service as the only territorial forces in the UK who cannot reclaim VAT.

The result of this is that Scotland's emergency services are unfairly paying £35 million a year in VAT, a cost of £140 million since 2013. **This anomaly is unnecessarily taking resources from Police Scotland and the Scottish Fire and Rescue Service, impacting directly on frontline services.** I am sure you would agree that this discrepancy is both unjust and wholly unacceptable.

I am aware that the UK Government have recently changed the rules to allow Highways England and Academy Schools to reclaim VAT. **I ask that you treat Scotland's emergency services in an equal manner, applying the same change so that they can reclaim the annual £35 million charge. I also ask that you reimburse the £140 million already taken from frontline services.** As this is a change that the UK Government could have made in 2013, I believe that it is only fair that the VAT paid since then should be repaid to Police Scotland and the Scottish Fire and Rescue Service in full.

As a member of the Scottish Parliament's Justice Committee, I have heard directly from police and fire officers about their concerns on this matter. It is only fair they have the full funding and resources they are entitled to, like their counterpart agencies across the UK.

Thank you for giving this matter your attention and I look forward to your response.

Yours sincerely

Ben Macpherson MSP

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Edinburgh Northern and Leith | Scottish National Party (SNP)  
34 Constitution Street, Leith, Edinburgh, EH6 6RS | 0131 600 0134  
[ben.macpherson.msp@parliament.scot](mailto:ben.macpherson.msp@parliament.scot) | [www.benmacpherson.scot](http://www.benmacpherson.scot)