



Richard Baker MSP
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24 May 2010

Dear Mr Baker

I am replying to your request for information about the effects of an increase in VAT from 17.5% to 20% that was set out in a Parliamentary Question dated 20 May 2010. Following the transfer of the Scottish Court Service (SCS) to its new statutory basis as a Non-Ministerial Department on 1 April 2010, I am now replying to you directly on this matter, rather than the Cabinet Secretary for Justice.

The amount spent on VAT does vary from year to year depending on the prevailing funding available to the SCS and the capital programme deployed. However, using the 2010/11 budget year, our estimates indicate that an increase in VAT from 17.5% to 20% would be likely to give rise to up to £150,000 of additional VAT expenditure.

I hope you find this information helpful. Please let me know if I can assist you further.

Yours sincerely

A handwritten signature in blue ink that reads "Eleanor A Emberson".

Eleanor Emberson
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