

Thank you for your email dated 12 July 2019 asking for HMRC's views on working with the Scottish Government on any future support for multiple birth families.

HMRC will always work constructively with the Scottish Government to help with delivery of their policy commitments and has already worked successfully with them on a number of tax, social security and family policies.

In general terms, if the Scottish Government were developing a policy on multiple birth families, HMRC has data and technical knowledge that could inform the Scottish Government's policy decisions. This could, for example, relate to eligibility, whether payments will be taxable, or whether they will affect the level of tax credit payments.

If HMRC is asked to deliver a policy on behalf of the Scottish Government, there is an established procedure in place to assess the internal impacts, for example on IT systems and resources. This allows HMRC to consider the request, including estimated costs, delivery requirements and timeframes for a possible solution, which it would then discuss and agree with the Scottish Government.

It is, of course, for the Scottish Government to decide how to allocate its budget across its full range of devolved responsibilities, including whether to introduce top-ups to reserved benefits. As set out in the agreed fiscal framework, it would not receive any additional UK Government funding to do so. HMRC would therefore re-charge all costs it incurred to the Scottish Government as set out in that framework.