

Sarah Olney MP  
House of Commons  
(via email)

24 May 2024

Dear Ms Olney,

Thank you for your letter regarding statements by the Chancellor about changes in the tax burden. Specifically, you expressed concern that:

- During his budget speech on 6 March, the Chancellor said “Today, in contrast, a Conservative Government brings down taxes”.
- On 7 March, during an interview with BBC Radio Scotland, the Chancellor said Scotland “is the only part of the United Kingdom that is raising taxes”.

HM Treasury has informed us that the claims made in the budget speech were made in relation to the Spring Budget document<sup>1</sup> that states, “*Together, this Spring Budget and Autumn Statement 2023 deliver a total tax cut of £20 billion for workers, the largest ever cut to employee and self-employed National Insurance Contributions (NICs), as well as making full expensing permanent – with the combined impact of government policy from Autumn Statement 2022 reducing the tax burden by 0.6 percentage points*”.

In the Spring Budget document, this paragraph is clearly sourced as the combined size of Spring Budget 2023, Autumn Statement 2023, and Spring Budget 2024 tax measures in 2028/29 as a percentage of GDP, using data from the Office for Budget Responsibility (OBR) policy measures database and the OBR public finances databank<sup>2</sup>, to combine the effects from several policies at multiple fiscal events.

As you have pointed out, the OBR has also forecast that the cuts to national insurance rates will be offset by other policy decisions such as freezing national insurance and income tax thresholds. In my [previous letter to you](#), dated 19 December 2023, I noted that intelligent transparency demands that ministers consider how someone with an interest, but little specialist knowledge, is likely to understand what they say. The average person would be likely to interpret the Chancellors’ claim to “bring down taxes” as referring to the overall tax burden.

Regarding the claims made by the Chancellor on BBC Radio Scotland, Scotland has introduced a new ‘Advanced Rate’ leading to increased tax payments for individuals earning over £75,000. However, the claim that Scotland is the only part of the United Kingdom raising taxes lacks the context of threshold freezes in England, Wales and Northern Ireland.

---

<sup>1</sup> [Spring Budget 2024 Policy Paper](#)

<sup>2</sup> [Office for Budget Responsibility Data – Policy measures database and public finances databank](#)

HM Treasury officials were unable to provide us with a source for this claim about Scottish taxes and did not clarify its intended meaning.

Demonstrating transparency and analytical integrity builds public confidence in how analytical evidence is used across government. The Office for Statistics Regulation is continuing to work with government departments, including HM Treasury, to embed the principles of intelligent transparency as the default approach to communicating statistics and data.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Sir Robert Chote', written in a cursive style. The signature is positioned above a horizontal line.

**Sir Robert Chote**  
Chair