



Llywodraeth Cymru  
Welsh Government

## E-mail request

Our ref: ATISN  
Date: 6 May 2021

Dear

### ATISN 15056

Thank you for your request which I received on 8 April 2021. You asked the following:

please confirm whether the Welsh Government holds any information produced since the establishment of the Commission on Devolution in Wales which relates to the matters of:

- a) The costs and benefits of Wales having the same powers as Scotland over income tax on non-savings, non-dividend income - in particular, with regards the ability (i) to tax the entirety of such income and not only a portion of it, and (ii) to define its own bands.
- b) The costs and benefits of Wales having powers over income tax which go beyond those of Scotland – e.g. on the personal allowance.
- c) Whether the Welsh Government should seek a change to the Government of Wales Act 2006 to give Wales any such greater powers over income tax.

I can confirm Welsh Government does not hold any information.

If you are dissatisfied with the Welsh Government's handling of your request, you can ask for an internal review within 40 working days of the date of this response. Requests for an internal review should be addressed to the Welsh Government's Freedom of Information Officer at:

Information Rights Unit,  
Welsh Government,  
Cathays Park,  
Cardiff,  
CF10 3NQ

or Email: [Freedom.ofinformation@gov.wales](mailto:Freedom.ofinformation@gov.wales)

Please remember to quote the ATISN reference number above.

You also have the right to complain to the Information Commissioner. The Information Commissioner can be contacted at:



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Parc Cathays • Cathays Park  
Caerdydd • Cardiff  
CF10 3NQ

Information Commissioner's Office,  
Wycliffe House,  
Water Lane,  
Wilmslow,  
Cheshire,  
SK9 5AF.

However, please note that the Commissioner will not normally investigate a complaint until it has been through our own internal review process.

Yours sincerely