



Members of the Scottish Affairs Committee

By email: scotaffcom@parliament.uk

13 May 2021

Dear Members,

Scottish Affairs Committee Oral evidence: Fisheries and Scotland, HC 1180

During my appearance before the Scottish Affairs Committee session HC 1180 on Thursday 22 April 2021 I agreed to;

Ask HMRC for details of the outcome of their investigation into Scottish Salmon Exports to the EU for January 2021; and share these details with the committee if available.

The specific question that this refers to can be found at Q.133 in the Committee's transcript.

The results of the investigation were as follows:

The methodology used to assign Customs Declarations to the published trade statistics has not changed. HMRC assigns a customs declaration to the current month of processing when we receive notification that the declaration is cleared and final. The technical term for this is an 'arrived export declaration', which is when the declarant has stated the goods have been exported.

Without this notification HMRC does not know if the goods have actually been exported for trade statistics purposes. Any declarations that are left 'un-arrived' are added into the trade statistics, once a set period of 60 days has passed. They are then included in that open (current) month of processing. This is to ensure all trade data is captured.

OSSS officials understand that a number of SSPO concerns remain outstanding. To this end, HMRC have scheduled a meeting with SSPO taking place 13th May 2021 to discuss the methodology in more detail.

The meeting will cover;

1. The data sources that were used to compile the Trade Statistics before End of the Transition period.
2. The data sources that HMRC use to compile the Trade Statistics;
3. The methodology of assigning Customs declarations to trade;
4. A guide to the trade statistics "trade challenge" process and how it works.
5. Detailed conclusions of the trade challenge investigation of January 2021 Exports of Salmon to EU.
6. Detailed explanation of the Customs declaration process.

I trust this satisfies the Committee's request.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'D. Duguid', with a stylized flourish at the end.

DAVID DUGUID MP
PARLIAMENTARY UNDER SECRETARY OF STATE FOR SCOTLAND