

FOI DOF/2025-0704

Request

All correspondence, dating 26th November 2025 to 13th December 2025 between John O'Dowd and the Fiscal Policy Division, including emails, text messages, letters, and financial statements, in relation to fiscal devolution in Northern Ireland.

DoF response

I can confirm the department holds the information requested. However, some of the information has been withheld as it falls within an exemption. Further details are provided below.

Some of the information you have requested is held by the Department but is exempt under section 21(1) of the Freedom of Information Act. Section 21 exempts information if this information is reasonably accessible to the applicant by other means. This partially withheld information relates to Assembly Question AQW 36122/22-27 which can be found via a questions search on the Northern Ireland Assembly website [here](#).

Section 21 is an absolute exemption, and the department is not required to carry out a Public Interest Test (PIT).

The remaining information relevant to your request which is held by the department has been provided at Annex B.

FOR DISCLOSURE

FPD PI FOR GM-0926-2025: MINISTER ATTENDANCE AT FINANCE COMMITTEE - 10 DECEMBER 2025

**FISCAL DEVOLUTION – EXECUTIVE PLANS
LINES TO TAKE:**

- In my view, increased fiscal devolution would allow an Executive increased control to manage our priorities locally.
- We could use additional fiscal powers to spur economic activity, to change behaviours, or to generate income for our public services, in a fairer and more progressive way. Scotland and Wales are already doing this.
- The independent Fiscal Commission indicated that, in its view, there are a number of taxes suitable for devolution here, including:
 - Income Tax (partial);
 - Stamp Duty Land Tax;
 - Air Passenger Duty;
 - Landfill Tax; and
 - The Apprenticeship Levy (if Income Tax was devolved).
- I recently wrote to Executive colleagues outlining my pathway to progressing a full Fiscal Framework, with fiscal devolution forming a central pillar of that.
- I believe we can work together and use the evidence base provided by the Fiscal Commission to agree where greater control over fiscal powers could deliver real benefits.
- It is difficult for me to put a specific timeframe on when a conclusion will be reached. I will need to work with my Executive colleagues and the British Government. It will take time to negotiate and deliver the right deal.
- My department is now intensifying work to progress this.

FOR DISCLOSURE

GM-0937-2025: For Action: Minister of Finance Oral Statement - Autumn Budget

FISCAL DEVOLUTION

- This budget further strengthens the need for fiscal devolution.
- In my view, increased fiscal devolution would allow an Executive increased control to manage priorities locally.
- We could make different choices to pursue our own policy objectives, as has been the case in Scotland and Wales.
- I believe we could use additional fiscal powers to spur economic activity, to change behaviours, or to generate income for our public services, in a fairer and more progressive way.
- I am keen to make progress on this matter as soon as possible.
- I recently wrote to Executive colleagues outlining my pathway to progressing a full Fiscal Framework, with fiscal devolution forming a central pillar of that.
- My department will now intensify work to progress this.

Annex C - Internal Reviews

An Internal Review request examines the response based on applied exemptions, search adequacy, or response timeliness.

It is not the following, which will be treated as specified:

- Questions asking for clarification on information provided: Will be treated as part of the original FOI request.
- Additional questions about the information in the response: Will be treated as a new FOI request.
- Questions about the subject not related to the original request: Will be treated as new FOI request.
- Questions regarding how a service operates or why a decision was made: Will be treated as normal business and responded to accordingly.
- Complaints or concerns raised in response to information provided: Will be treated in line with relevant complaints procedure.

To make an Internal Review request:

- **Clearly state:** That you want an internal review of a previous FOI response and provide the necessary details.
- **Follow the timeline:** Be sure to submit your request within 40 working days of receiving the original response. If the Department has not responded at all, you have 40 working days after the original 20-day response period has passed.
- **Wait for a response:** The review is typically completed within 20 working days but can take up to 40 working days in exceptional circumstances. The Department should inform you of any delays.

What the review includes

- A fresh decision based on a reconsideration of all relevant factors.
- An assessment of whether the request was handled correctly and if exemptions were applied appropriately.
- The review will be conducted by someone who was not involved in the original decision.

If you wish to request an internal review, please email foi@finance-ni.gov.uk or write to FOI/EIR Team, Department of Finance, 2nd Floor, Craigantlet Buildings, Stoney Road, Belfast, BT4 3SX.