

FOI DOF/2026-0030

Request

All briefings the fiscal policy division have provided to other departments regarding fiscal devolution, in the last six months.

DoF response

I can confirm the department holds the information requested. Further details are provided below.

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

COR-0015-2026: FPD PI to DfE – Private Member’s Motion on Assessing Economic Trends on the Island of Ireland

TOPIC: ENGAGEMENT WITH UKG ON FISCAL DEVOLUTION

LINES TO TAKE

- The Finance Minister has held a number of meetings where the importance of progressing a full Fiscal Framework, inclusive of fiscal devolution, has been discussed. This includes meetings with the Chancellor, the Secretary of State, and the Chief Secretary to the Treasury.
- At last year’s Spending Review, the British Government provided a commitment that they would begin discussions on a full Fiscal Framework for the North.
- The Finance Minister has also written to Executive colleagues outlining his pathway to progressing a full Fiscal Framework. This was discussed by the Executive on 6 November 2025.
- Department of Finance officials are now actively engaging with their Treasury colleagues to consider the scope of a full Fiscal Framework, with fiscal devolution forming a central pillar of that.

TOPIC: FISCAL DEVOLUTION / FISCAL COMMISSION RECOMMENDATIONS

- Fiscal devolution would allow the Executive increased control to manage our priorities locally and allow us to make different choices.
- 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.
- The independent Fiscal Commission indicated that, in its view, there are a number of taxes suitable for devolution here, including:
 - The partial devolution of Income Tax;
 - Stamp Duty Land Tax;
 - Air Passenger Duty;
 - Landfill Tax; and
 - The Apprenticeship Levy (if Income Tax was devolved).
- The Finance Minister has recognised that people will have different views on this but believes 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.

If pressed on Corporation Tax

- Whilst the independent Fiscal Commission said there may be merit in the Executive pursuing the devolution of Corporation Tax, they also said we would need to demonstrate how we would maintain the sustainability of our finances, following any reduction in Corporation Tax.
- Given that the cost of a reduction would be hundreds of millions of pounds, on an annual basis, the Finance Minister has indicated that he does not believe it is currently affordable given the pressures on our public finances and services.

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.