

Lynne Neagle AS/MS  
Ysgrifennydd y Cabinet dros Addysg  
Cabinet Secretary for Education



Llywodraeth Cymru  
Welsh Government

Tom Gifford MS  
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Dear Tom

I am writing to you regarding your written question to me asking what work the Welsh Government has commissioned to understand the impact that a potential future UK Government decision to apply VAT to private schools would have on Welsh state-funded schools and Welsh Government budgets.

The Welsh Government has not commissioned any research in this area.

As VAT is not devolved, the impact on the Welsh Government budget would depend on how the UK Government used any additional VAT revenues collected. If it is spent in England on a devolved policy area, we would expect this to result in consequential funding for the Welsh Government through the Barnett formula.

The Welsh Government will work together with the UK Government on any implications for Wales, if such a decision is taken in the future.

Yours sincerely

**Lynne Neagle AS/MS**  
Ysgrifennydd y Cabinet dros Addysg  
Cabinet Secretary for Education

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Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.