| Police Scotland logo | Freedom of Information Response Our reference: FOI 24-3101  Responded to: 24 January 2025 |
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Your recent request for information is replicated below, together with our response.

## Can you confirm how much money has so far to date be paid to KPMG for their representation in the matter of benefit in kind tax and HMRC in relation to remote and rural housing.

In response to your request, please see the figures below provided by financial year.

| Year | Total spend |
| --- | --- |
| 2023/2024 | £14,420.00 |
| 2024/2025 | £47,123.00 |

It is important to note that the monies spent with KPMG was in support of technical discussions with HMRC, negotiating that Police Scotland officers were exempt from benefit in kind tax in relation to the provision of accommodation, as was the case historically.

If you require any further assistance, please contact us quoting the reference above.

You can request a review of this response within the next 40 working days by [email](mailto:foi@scotland.police.uk) or by letter (Information Management - FOI, Police Scotland, Clyde Gateway, 2 French Street, Dalmarnock, G40 4EH). Requests must include the reason for your dissatisfaction.

If you remain dissatisfied following our review response, you can appeal to the Office of the Scottish Information Commissioner (OSIC) within 6 months - [online](http://www.itspublicknowledge.info/Appeal), by [email](mailto:enquiries@itspublicknowledge.info) or by letter (OSIC, Kinburn Castle, Doubledykes Road, St Andrews, KY16 9DS).

Following an OSIC appeal, you can appeal to the Court of Session on a point of law only.

This response will be added to our [Disclosure Log](http://www.scotland.police.uk/access-to-information/freedom-of-information/disclosure-log) in seven days' time.

Every effort has been taken to ensure our response is as accessible as possible. If you require this response to be provided in an alternative format, please let us know.