Scotland: Public spending and revenue

Summary
1 Public spending
2 Revenue
3 Fiscal balances

By Matthew Keep
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Contents

Summary 4

1 Public spending 6
   1.1 2020/21: a full year affected by coronavirus 6
   1.2 Total public spending 6
   1.3 Public spending per head 8
   1.4 Comparison with Wales, Northern Ireland and English regions 10

2 Revenue 13
   2.1 Total Scottish Revenue 13
   2.2 Comparison with Wales, Northern Ireland and English regions 15
   2.3 North Sea Revenue 16

3 Fiscal balances 21
   3.1 Current budget deficit 21
   3.2 Net fiscal deficit 22
Summary

Public spending and taxation in Scotland were hotly debated issues in the run up to the 2014 Scottish independence referendum and have remained of interest since. A range of statistics exist on the subject: here we look at what these say and how they are measured.

- The Coronavirus pandemic greatly affected government spending and revenue in 2020/21

Many of the figures discussed below are for 2020/21, which is the first full year affected by the coronavirus pandemic. Across the UK, in 2020/21, government spent significant amounts to tackle the virus and support households and incomes. Tax revenues also fell, largely due to less economic activity and government policies. It was not a typical year.

- Spending and revenue

The Scottish Government estimates that total public spending in Scotland was £99 billion in 2020/21, equivalent to £18,140 per head. This estimate covers all public spending in Scotland: it includes spending by the Scottish Government and Scottish local authorities, but also spending by UK Government departments in Scotland.

Scotland’s public spending per head is higher than the UK average. It is higher than all the English regions and Wales, but lower than Northern Ireland.

Government revenue is largely centralised in the UK with the majority, including much of that raised in Scotland, being collected centrally by HM Revenue and Customs. Despite this it is possible to estimate the amount of tax raised in Scotland. The size of the estimate depends on how North Sea oil and gas revenues are allocated to Scotland. The Scottish Government estimates that around £62 billion-£63 billion of revenues were raised in Scotland in 2020/21, equivalent to approximately £11,400-£11,500 per head.

Scotland accounted for 9.1% of UK public spending, around 7.9% of UK revenues and 8.1% of UK population in 2020/21.

- North Sea revenues

In recent years, falls in the oil price combined with high levels of investment and rising decommissioning costs have resulted in North Sea revenues falling to the lowest levels since records began in 1968/69. The UK Government collects North Sea revenues.
The Scottish Government uses two approaches to estimate Scotland’s share of North Sea revenues. One approach shares the revenues between Scotland and the rest of the UK on a population basis: this is often described as a per capita share. The other approach shares the revenues on a geographical basis according to where the oil and gas fields are located.

Allocated to Scotland on a geographical basis, North Sea revenues in 2020/21 are estimated to be £0.6 billion (£550 million); allocated on a population basis, they are estimated to be £0.03 billion (£34 million).

- Fiscal deficit

In 2020/21, Scotland’s net fiscal deficit – the difference between estimated revenues and public spending – is estimated at 22.4% of GDP if North Sea revenues are shared according to where the oil and gas fields are located (on a geographical basis) and 23.8% of GDP if North Sea oil and gas are excluded. This compares with a UK fiscal deficit of 14.2% of GDP.

Most of the statistics in this note are from the Scottish Government’s publication Government Expenditure and Revenue Scotland 2020-2021 (August 2021).
1 Public spending

1.1 2020/21: a full year affected by coronavirus

Many of the figures discussed here (and in subsequent sections) are for 2020/21, which is the first full year affected by the coronavirus pandemic.

Across the UK, government spent significant amounts to tackle the virus and support households and incomes. Tax revenues also fell, relative to previous years, largely due to less economic activity and government policies. The UK Government borrowed a peacetime record amount in 2020/21 to make up the difference between its spending and the revenue it raised.


1.2 Total public spending

Total public spending in Scotland was £99 billion in 2020/21, according to Scottish Government estimates.¹ This includes spending by the Scottish Government and Scottish local authorities but also spending by UK Government departments in Scotland. Benefit payments made by the Department for Work and Pensions to recipients in Scotland are therefore included in the £99 billion figure, as are furlough payments made by Her Majesty’s Revenue and Customs (HMRC) to recipients in Scotland.²

Public spending in Scotland accounted for 9.1% of the UK total in 2020/21.³ This is higher than Scotland’s share of the UK population (8.1%). Scotland’s share of public spending is higher than its share of tax revenue whether revenues from the North Sea are allocated on a geographical share or population based (per capita) share. See section 2.2 for definitions of the two

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¹ Unless stated, data in this briefing are from Scottish Government, Government Expenditure and Revenue Scotland 2020-2021
² Furlough payments are more formally known as payments from the Coronavirus Job Retention Scheme.
³ HM Treasury estimates, which look at identifiable spending only, are that public spending in Scotland was £61.2 billion in 2018/19, 9.2% of the UK total.
approaches the Scottish Government use for estimating Scotland’s share of North Sea revenues.

A common way of comparing the scale of public spending between countries is to look at it as a share of the size of the economy, as measured by GDP. This will be affected by how GDP arising from oil and gas activity is allocated. If most of this is allocated to Scotland, Scotland’s GDP will be higher and public spending as a share of GDP will be lower.

If a geographical share of North Sea GDP is allocated to Scotland, public spending in Scotland was 61.1% of GDP in 2020/21, higher than the 52.1% in the UK as a whole in 2020/21. A greater difference is seen if a population-based share of North Sea GDP is allocated to Scotland. Under this assumption public spending in Scotland was 63.7% of GDP in 2020/21.

Public spending in Scotland and UK, % GDP
2015/16 to 2020/21

Note: NS: North Sea
1.3 Public spending per head

Another way of comparing public spending is to look at its level per head of population. The Treasury, Office for National Statistics (ONS) and Scottish Government all publish figures on this. Each source reports higher per capita spending in Scotland than the UK as a whole. The Treasury’s figures show a larger difference – of between 15% and 17% in recent years – while the Scottish Government’s and the ONS’s figures show a smaller differential of between 11% and 13%. According to the Institute for Fiscal Studies and the Institute for Government, higher spending on public services, rather than benefits and tax credits, is the main reason for higher per capita public spending in Scotland.

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4 An economy research institute based in the Department of Economics at the University of Strathclyde, Glasgow
5 HM Treasury, Country and regional analysis: 2020, November 2020 Table A.1b
6 IFS, Fiscal sustainability in an independent Scotland, November 2013, p10; IfG, The fiscal position of Scotland, Wales and Northern Ireland, April 2021, page 16
Box 2: Differences between Scottish Government and UK Government public expenditure data

The Treasury, ONS and Scottish Government figures are compiled in different ways. In particular, the Treasury figures include only “identifiable” public spending. The Scottish Government and ONS figures include both “identifiable” and “non-identifiable” spending.

1. Identifiable spending is that which can be identified as being spent to benefit the residents of a particular country or region of the UK. For example, benefit spending can clearly be allocated to the country or region where the recipient lives. Identifiable spending accounts for 86% of total public expenditure on services.

2. Non-identifiable spending is that spending which is incurred for the UK as a whole, rather than residents of a particular country or region. The largest categories of non-identifiable spending are defence and interest payments on government debt. Non-identifiable spending accounts for 14% of total public expenditure on services.

Public spending per head in Scotland relative to UK
2015/16 - 2020/21, Index (UK = 100)

Notes: Spend here is shown as an index value, where UK spending is shown to be 100 and spend in Scotland is shown as a percentage of this. For example, if spending per head in Scotland was the same as the UK’s, then Scotland would have an index of 100. If spending per head in Scotland was 11% higher than UK spending per head, then Scotland would have an index of 111.
1.4 Comparison with Wales, Northern Ireland and English regions

The chart below shows public spending per head in Wales, Northern Ireland and the English regions, as well as Scotland and the UK as a whole. The data are published by HM Treasury and the latest figures are for 2019/20. 7

Public spending per head in Northern Ireland is higher than in any other area of the UK in 2019/20. Spending in Wales is lower than in Scotland and Northern Ireland but higher than the UK average. There is considerable variation in spending among the English regions. Public spending in the South East and East Midlands is 10% below the UK average. In London it is 10% above the UK average.

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Notes: See previous chart for discussion of index numbers.


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The chart is based on HM Treasury data and shows identifiable public spending only. The ONS have estimated total public spending per region and country (identifiable and non-identifiable) in their Country and regional public sector finances release. The Library briefing Country and regional public sector finances summarises the statistics.
Scotland: Public spending and revenue

The Library briefing [Public spending by country and region](https://www.parliament.uk/business/committees/committeesismaticallysearchforthetextfield/commonslibraryresearchbriefings/) analyses public spending further and focuses on HM Treasury’s identifiable spending data. [Country and regional public sector finances](https://www.gov.uk/government/publications/country-and-regional-public-sector-finances) uses ONS data to analyse total spending (including identifiable and non-identifiable spending). Box 2, above, explains the differences between identifiable and non-identifiable spending.

### Public spending per head in UK countries and regions

Identifiable spending, £ per head, 2019/20

There may be good reasons for higher levels of spending in Scotland. Several reasons have been put forward as to why public spending per head is higher in Scotland than the UK as a whole. These include:

- Scotland’s lower population density increases the cost of providing the same level of public services. However, it could also be argued that other areas face their own cost pressures, such as the need to pay higher salaries in London.
- The public sector is larger in Scotland: for example, the water industry is publicly owned in Scotland (and therefore included in Scottish public expenditure) while in England the water industry is in the private sector.
- In some areas, there is a high level of demand for Scottish public services. For example, there is a net inflow of students to Scottish universities from other parts of the UK.
- Scotland has a greater need for some public services, such as health and housing, than other parts of the UK.

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### Public spending per person, by country and region

**Identifiable spending, 2019/20**

<table>
<thead>
<tr>
<th>Region</th>
<th>£ per person</th>
<th>Index: UK identifiable spending = 100</th>
</tr>
</thead>
<tbody>
<tr>
<td>North East</td>
<td>10,285</td>
<td>104</td>
</tr>
<tr>
<td>North West</td>
<td>10,204</td>
<td>103</td>
</tr>
<tr>
<td>Yorkshire and The Humber</td>
<td>9,401</td>
<td>95</td>
</tr>
<tr>
<td>East Midlands</td>
<td>8,879</td>
<td>90</td>
</tr>
<tr>
<td>West Midlands</td>
<td>9,570</td>
<td>97</td>
</tr>
<tr>
<td>East</td>
<td>8,991</td>
<td>91</td>
</tr>
<tr>
<td>London</td>
<td>10,835</td>
<td>110</td>
</tr>
<tr>
<td>South East</td>
<td>8,919</td>
<td>90</td>
</tr>
<tr>
<td>South West</td>
<td>9,193</td>
<td>93</td>
</tr>
<tr>
<td>England</td>
<td>9,604</td>
<td>97</td>
</tr>
<tr>
<td>Scotland</td>
<td>11,566</td>
<td>117</td>
</tr>
<tr>
<td>Wales</td>
<td>10,929</td>
<td>110</td>
</tr>
<tr>
<td>Northern Ireland</td>
<td>11,987</td>
<td>121</td>
</tr>
<tr>
<td>UK identifiable spending</td>
<td>9,895</td>
<td>100</td>
</tr>
</tbody>
</table>

## Revenue

Government revenue is centralised in the UK with most tax revenue, including a large part of that raised in Scotland, being collected centrally by HM Revenue and Customs.

The Scottish Parliament has received and will receive more tax raising powers from provisions in the [Scotland Act 2012](https://www.legislation.gov.uk/ukpga/2012/11/contents) and [Scotland Act 2016](https://www.legislation.gov.uk/ukpga/2016/7/contents). The Scotland Act 2012 devolved stamp duty land tax, landfill tax and part of income tax to the Scottish Parliament. The Scotland Act 2016 devolves air passenger duty, aggregates levy, more income tax and assigns some VAT revenues. Once all revenue raising powers of the Acts come into force the Scottish Parliament will raise close to 50% of its budget from devolved or assigned revenues in a normal year.\(^9\)

Despite tax revenues largely being centralised, it is possible to estimate the amount of tax raised in Scotland. For some taxes, such as air passenger duty or council tax, this is relatively straightforward. For other taxes, such as corporation tax or excise duties, estimates are based on Scotland’s share of profits or of spending on fuel, alcohol and tobacco.

There are different approaches to deciding how North Sea revenues are allocated to Scotland. In previous years, when North Sea revenues were larger, their allocation had important implications for Scotland’s public finances. North Sea revenues are discussed in section 2.2.

### 2.1 Total Scottish Revenue

The table and chart below show estimates of the total amount of government revenue raised in Scotland. How North Sea revenues are allocated to Scotland makes a difference to the figures (see section 2.2 for an explanation of different ways of allocating North Sea revenue).

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\(^9\) The Library briefings [Devolution of financial powers to the Scottish Parliament: recent developments](https://publications.parliament.uk/pa/ld202122/ldbrief/br202122/9854/9854.pdf) and [The Barnett formula](https://library.parliament.uk/briefing-papers/research-and-spenditure/barnett-formula) provides further detail.
The main taxes raised in Scotland are income tax (£13.1 billion), National insurance contributions (NICs, £11.5 billion) and VAT (£9.6 billion).

Government revenue in Scotland is estimated to be around £11,400 per head if North Sea revenues are allocated on a per capita basis or £11,500 per person if allocated on a geographical basis. Revenue per head in Scotland is a little below the UK average of around £11,900 per person.

Scotland’s revenues account for 7.8% of UK revenues whether North Sea revenue is excluded or allocated on a per capita basis. Scotland’s revenues account for 7.9% of UK revenues if North Sea revenues are allocated on a geographical basis. This is slightly lower than Scotland’s share of UK population (8.1%) and lower still than its share of public spending (9.1%).

HMRC has also produced estimates of the proportion of tax revenue raised in Scotland. HMRC’s figures show that Scotland had a 7.5% share of revenues in 2018/19 if North Sea revenue is allocated on a geographical basis or 7.3% if allocated on a population basis. These figures are only for taxes administered by HMRC. Source: HMRC, Disaggregation of HMRC tax receipts, December 2019.
2.2 Comparison with Wales, Northern Ireland and English regions

The chart below shows public sector revenues per head in Wales, Northern Ireland and the English regions, as well as Scotland and the UK as a whole. The data are published by the Office for National Statistics (ONS) and the latest figures are for 2019/20.11

Public sector revenues per head are significantly higher than the UK average in London and the South East. Revenues per person are lowest in Wales and North East.

Scotland’s revenues per head are similar to the UK average. In 2019/20, Scotland’s position relative to the other UK countries and regions isn’t affected by how North Sea revenues are shared.

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11 The ONS have estimated total public spending (identifiable and non-identifiable) and revenues per region and country in their Country and regional public sector finances release. The Library briefing Country and regional public sector finances summarises the statistics.

### 2.3 North Sea Revenue

**How large are North Sea revenues?**

In recent years, falls in the oil price combined with high levels of investment and rising decommissioning costs have resulted in North Sea revenues falling to the lowest levels since records began in 1968/69.\(^\text{12}\) UK revenues from the North Sea were slightly negative in 2015/16 and 2016/17, as investment and decommissioning costs were greater than the revenues brought in. In 2020/21, North Sea revenues were £0.2 billion.

The chart below shows that revenue from the North Sea can fluctuate greatly from one year to the next. For example, revenues roughly halved between 2008/09 and 2009/10.

#### Public sector revenues per person, by country & region

<table>
<thead>
<tr>
<th>region</th>
<th>£ per person</th>
<th>Index: UK revenues per head = 100</th>
</tr>
</thead>
<tbody>
<tr>
<td>North East</td>
<td>9,938</td>
<td>80</td>
</tr>
<tr>
<td>North West</td>
<td>10,514</td>
<td>85</td>
</tr>
<tr>
<td>Yorkshire and The Humber</td>
<td>10,339</td>
<td>83</td>
</tr>
<tr>
<td>East Midlands</td>
<td>10,526</td>
<td>85</td>
</tr>
<tr>
<td>West Midlands</td>
<td>10,040</td>
<td>81</td>
</tr>
<tr>
<td>East of England</td>
<td>12,442</td>
<td>100</td>
</tr>
<tr>
<td>London</td>
<td>18,664</td>
<td>151</td>
</tr>
<tr>
<td>South East</td>
<td>14,222</td>
<td>115</td>
</tr>
<tr>
<td>South West</td>
<td>11,355</td>
<td>92</td>
</tr>
<tr>
<td>England</td>
<td>12,621</td>
<td>102</td>
</tr>
<tr>
<td>Scotland</td>
<td>12,269</td>
<td>99</td>
</tr>
<tr>
<td>Wales</td>
<td>9,848</td>
<td>79</td>
</tr>
<tr>
<td>Northern Ireland</td>
<td>10,465</td>
<td>84</td>
</tr>
<tr>
<td>UK</td>
<td>12,400</td>
<td>100</td>
</tr>
</tbody>
</table>


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Scotland’s share

The Scottish Government uses three different approaches for dividing North Sea Revenues between Scotland and the rest of the UK in its estimates:

- Scotland receives no revenues from the North Sea
- Scotland receives a share based on its population (sometimes referred to as a per capita share): 8.2% in 2020/21
- Scotland receives an “illustrative geographical share”: averaging 77% of the total between 2010/11 and 2014/15. This is based on the North Sea boundary between Scotland and the rest of the UK used for fishery demarcation purposes. Since 2016/17 Scotland’s geographical share has been over 100%. This is because some elements of the UK revenues were negative, and Scotland had a smaller share of these elements.

The effect of these different approaches to allocating North Sea revenue is shown in the table below.

On a per capita basis, Scotland would have received around £34 million in 2020/21. This is equivalent to around £6 per head and North Sea revenue would have accounted for 0.1% of total Scottish revenues.

With the much larger geographical share, total North Sea revenue would have been close to £550 million (£0.6 billion) in 2020/21, equivalent to £101 per head or 0.9% of total Scottish revenue.

Source: HMRC, Statistics of government revenues from UK oil and gas production, July 2021

UK North Sea revenues, £ billion
1978/19 - 2020/21

<table>
<thead>
<tr>
<th>Year</th>
<th>UK North Sea revenues, £ billion</th>
</tr>
</thead>
<tbody>
<tr>
<td>1978/79</td>
<td>-5</td>
</tr>
<tr>
<td>1986/87</td>
<td>0</td>
</tr>
<tr>
<td>1994/95</td>
<td>10</td>
</tr>
<tr>
<td>2002/03</td>
<td>15</td>
</tr>
<tr>
<td>2010/11</td>
<td>0</td>
</tr>
<tr>
<td>2018/19</td>
<td>5</td>
</tr>
</tbody>
</table>

Source: HMRC. Statistics of government revenues from UK oil and gas production, July 2021
Scotland: Public spending and revenue

As the chart below shows, North Sea revenues contribute a small and relatively stable share of Scottish revenues if allocated on a per capita basis. If allocated on a geographical basis, North Sea revenues contribute a more volatile, and at times large, proportion of Scottish revenues.

In cash terms, Scotland’s North Sea revenues on a geographical basis fell from £7,883 million (£7.9 billion) in 2011/12 to £-317 million in 2015/16. They have since increased and in 2020/21 were estimated to be £550 million (£0.6 billion). The £7.9 billion raised from North Sea revenues in 2011/12 made it the fourth largest revenue in Scotland in that year. In 2020/21 North Sea revenues, allocated on a geographical basis, were the 15th largest revenue in Scotland.

Scotland’s North Sea revenue, 2020/21

<table>
<thead>
<tr>
<th></th>
<th>Total North Sea revenue £ million</th>
<th>Revenue per head £</th>
<th>% of total Scottish revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Per capita share</td>
<td>34</td>
<td>6</td>
<td>0.1%</td>
</tr>
<tr>
<td>Geographical share</td>
<td>550</td>
<td>101</td>
<td>0.9%</td>
</tr>
</tbody>
</table>

North Sea revenues as a % of total Scottish revenues

As the chart below shows, North Sea revenues contribute a small and relatively stable share of Scottish revenues if allocated on a per capita basis. If allocated on a geographical basis, North Sea revenues contribute a more volatile, and at times large, proportion of Scottish revenues.
What are the forecasts for North Sea revenues?

The section above looked at North Sea revenues in recent years. The Office for Budget Responsibility (OBR) – the UK’s fiscal watchdog – produces forecasts of UK North Sea revenues. The Scottish Government previously produced projections of Scottish North Sea Revenues – its last projection was published in June 2015. 13

Forecasts of North Sea revenue are subject to considerable uncertainty as they depend on a range of factors, such as oil prices and exchange rates, which are themselves hard to predict.

The Office for Budget Responsibility’s (OBR’s) latest forecast was published on 3 March 2021. The OBR forecast that UK North Sea revenues would fluctuate...
between £0.2 billion and £0.6 billion until 2025/26. These forecasts were lower than the OBR’s November 2020 forecasts as industry surveys suggest that production will be lower and spending higher, than was assumed in November 2020.\textsuperscript{14}

\begin{center}
\includegraphics[width=\textwidth]{OBR_forecasts.png}
\end{center}

\textbf{OBR forecasts of UK North Sea revenues}  
\textit{2020/21 - 2025/26, £ billion}

\textsuperscript{14} OBR. \textit{Economic and fiscal outlook – March 2021}, para 3.57
3

Fiscal balances

Having examined public spending and revenues we can now consider Scotland’s overall fiscal position. The Scottish Government’s data allows us to consider the current budget position and the net fiscal position.

3.1 Current budget deficit

The current budget deficit is the difference between revenue and day-to-day spending on areas such as providing public services and welfare payments (which is known as current spending). Investment spending is excluded. If the current budget is in balance, the Government is not borrowing to fund its day-to-day spending on areas such providing public services and welfare payments.

Scotland’s current budget deficit in 2020/21 is 21.7% of GDP with a geographical share of the North Sea allocated to Scotland and 23.1% of GDP excluding the North Sea.

In 2020/21 the UK’s current budget deficit was 11.6% of GDP. Whilst not yet a formalised target, the UK Chancellor, Rishi Sunak, appears to be focusing on achieving a current budget close to balance within five years.15

| Current budget deficit in Scotland and UK, 2020/21 |
|---------------------------------|------|--------|
|                                 | £ billion | % GDP |
| Scotland                        |       |        |
| Excluding North Sea             | 35.7  | 23.1%  |
| Including North Sea (per capita share) | 35.7  | 22.9%  |
| Including North Sea (geographical share) | 35.1  | 21.7%  |
| UK                              | 243.2 | 11.6%  |

Sources: GERS 2020/21 expect the UK £ billion figure which is from OBR’s public finances databank

15 Office for Budget Responsibility. Economic and Fiscal Outlook – March 2021, paras 4.5-4.10
3.2 Net fiscal deficit

The fiscal deficit is the difference between all public spending (including investment spending) and revenues.

Scotland’s fiscal deficit in 2020/21 is 22.4% of GDP if a geographic share of the North Sea is allocated to Scotland and 23.8% of GDP if the North Sea is excluded. This compares with a UK fiscal deficit of 14.2% of GDP.\(^\text{16}\)

<table>
<thead>
<tr>
<th>Fiscal deficit in Scotland and UK, 2020/21</th>
</tr>
</thead>
<tbody>
<tr>
<td>£ billion</td>
</tr>
<tr>
<td>Scotland</td>
</tr>
<tr>
<td>Excluding North Sea</td>
</tr>
<tr>
<td>Including North Sea (per capita share)</td>
</tr>
<tr>
<td>Including North Sea (geographical share)</td>
</tr>
<tr>
<td>UK</td>
</tr>
</tbody>
</table>

Sources: GERS 2020/21 expect the UK £ billion figure which is from OBR’s [public finances databank](https://publications.parliament.uk/pa/ld201920/ldselect/ldgerts/57/57.pdf).

\(^{16}\) The figure of 2.6% is from the ONS’s latest data. The GERS 2019/20 report features a previous estimate of 2.5% of GDP, which has since been revised.
Fiscal deficit in Scotland and the UK, % of GDP
2014/15-2020/21

Scotland, geographical share of North Sea
Scotland, per capita share of North Sea
UK

Fiscal deficit in Scotland and the UK, % of GDP
2014/15-2020/21

Scotland, geographical share of North Sea
Scotland, per capita share of North Sea
UK

Fiscal deficit in Scotland and the UK, % of GDP
2014/15-2020/21

Scotland, geographical share of North Sea
Scotland, per capita share of North Sea
UK
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