



# HM Revenue & Customs

The Sovereign Nation of Shetland

By email: [request-1229471-f53cb71e@whatdotheyknow.com](mailto:request-1229471-f53cb71e@whatdotheyknow.com)

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Date: 14 February 2025  
Our ref: FOI2025/05280

Dear

## **Freedom of Information Act 2000 (FOIA)**

Thank you for your request, which was received on 23 January, for the following information:

“Do you have specific information showing proof that Shetland is part of Scotland?”

We do not hold the information requested.

If you are not satisfied with our reply, you may request a review within 40 working days of receiving this letter by emailing [informationrightsunit@hmrc.gov.uk](mailto:informationrightsunit@hmrc.gov.uk) or by writing to our address at the top.

If you are not content with the outcome of an internal review you can [complain to the Information Commissioner's Office](#).

Yours sincerely,

HM Revenue and Customs