

## GERS-day

<https://www.taxresearch.org.uk/Blog/2024/08/14/gers-day-2/>

Published: January 12, 2026, 8:15 pm

---

It's GERS-day.

GERS-day is the day in the year when the Scottish Government publishes what is called the Government Expenditure and Revenue Statement for Scotland for 2023-24. This statement supposedly shows the overall state of the public finances in Scotland, and let me assure you, it does not do anything like that.

GERS is a complete misrepresentation of the truth when it comes to accounting. Why is that? Because of a number of assumptions that are built within this.

That's how I introduce my video for The National today. The rest is here:

<https://youtu.be/i-efXEzzgjQ?si=1yPRIHNwTqDfsPWL>