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**Ed Humpherson, Director General for Office for Statistics Regulation**

Dr James Noyes  
Senior Fellow, Social Market Foundation  
(by email)

22 September 2025

Dear James,

## SMF report on gambling tax reform

Thank you for taking the time to meet and for allowing us the opportunity to provide more information about the work of the Office for Statistics Regulation and our approach to investigating concerns raised with us.

As you are aware, we were asked to look at the Social Market Foundation's (SMF) report on [The Duty to Differentiate](#), specifically the language used when referring to analysis taken from the [Gambling-related harms: evidence review](#) published by the Office for Health Improvement and Disparities (OHID).

We are pleased that prior to our meeting, you published a correction to the report that explains the SMF report mistakenly referred to "due to" rather than "associated with" when discussing gambling related harm and that the drafting was not intended to imply a causal relationship. This correction is clear and accessible in line with best practice, and we consider the matter closed.

We welcome your continued commitment to the clear and transparent communication of statistics and data.

Yours sincerely



Ed Humpherson  
Director General for OSR