



The Scottish Parliament  
Pàrlamaid na h-Alba

**Finance and Public Administration Committee**

Tom Arthur MSP  
Minister for Public Finance, Planning  
and Community Wealth  
Scottish Government

By email

All correspondence c/o:  
Finance and Public  
Administration Committee Clerks  
Room T3.60  
The Scottish Parliament  
Edinburgh  
EH99 1SP

Tel: 0131 348 5219  
Textphone: 0800 092 7100  
[FPA.committee@parliament.scot](mailto:FPA.committee@parliament.scot)

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Dear Minister

Thank you for your letter of 5 September in relation to arrangements for reconvening the Devolved Taxes Legislation Working Group.

The Committee considered this letter at its meeting on 27 September. We note your preference for the Group to be re-established as soon as possible and for it to be chaired jointly by Scottish Government and Scottish Parliament officials. For the Committee, your letter provided a welcome opportunity to reflect on the role and format of the Group and its work in Session 5, as well as future Parliamentary involvement.

We are aware that the Group's work was paused following publication of an interim report, due to workload pressures on government and parliamentary resources. We understand that the interim report sought to highlight and seek views on some of the key advantages and challenges of different legislative options for devolved taxation but did not come to agreed conclusions. On 27 September, we further noted that, of the five responses received on the report, four were from members of the group.

Given this, and in view of the Committee's current workload (from responding to the cost of living crisis and inflationary pressures on the Scottish Budget to fulfilling our new public administration role), the Committee agreed that it would be prudent to seek broader views on this work. We therefore intend to use our upcoming

Conference on a Scottish Approach to Taxation on 21 November to gather feedback from a wide range of stakeholders regarding the issues relating to taxation on which they would like us to focus. The views gathered will inform our decisions on future work priorities.

I will write to you towards to end of the year to update you on the Committee's preferred approach once members have considered the outcomes of the Conference and its implications for the work of the devolved taxes working group.

Yours sincerely

**Kenneth Gibson MSP**  
**Convener**  
**Finance and Public Administration Committee**