



The Scottish Parliament
Pàrlamaid na h-Alba

Finance and Public Administration Committee

Shona Robison MSP
Deputy First Minister and Cabinet
Secretary for Finance

By email:

All correspondence c/o
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5 September 2023

Dear Shona

Thank you for your letter of 30 June 2023 in relation to publication of the Scottish Budget 2024-25.

The Committee notes today's announcement that the UK Government's Autumn Statement will take place on 22 November 2023, and we understand that this may impact the proposed timings we had previously explored for publication of the Scottish Budget. Nevertheless, the Committee remains confident that a balance can be struck to deliver the requirements of Government, Parliament, and the Scottish Fiscal Commission.

As you are aware, under the Written Agreement between the Scottish Government and the Committee, the Scottish Budget will normally be published no more than three working weeks after publication of the UK Autumn Statement and indeed prior to Christmas recess. With this in mind, the Committee would be content with a publication date for the Scottish Budget 2024-25 of 14 December. We believe that this timeframe would help to ensure proper time to complete significant forecast analysis and develop and take forward informed decisions on budget proposals, while protecting time to achieve effective and meaningful parliamentary scrutiny. This timing would also enable parliamentary committees to scrutinise the refreshed multi-spending envelopes for both capital and resource to be published alongside the Scottish Budget 2024-25, as well as the outcomes of the Scottish Government's engagement with its recently formed external tax stakeholder group, which according to the Medium-Term Financial Strategy are to feed into the Scottish Budget.

The Committee further notes that the Fiscal Framework Review between the UK and Scottish Governments has now concluded with an updated Fiscal Framework. You will be aware that both we and our predecessor committee have a longstanding interest in the Review, having most recently submitted our response to the consultation which informed the related independent report. The Committee was also looking forward to submitting views to the previously announced consultation on the actual Review and we are disappointed that this opportunity was not in the end available to us.

While Committee Members may wish to ask you some questions in relation to the Review at our evidence session with you on the Committee's pre-budget scrutiny on 3 October, we would also like to invite you to a dedicated evidence session on 14 November to explore fully the impact of the changes arising from the Review in addition to issues regarding VAT assignment. Our intention is to also hear from experts on these matters prior to our evidence session with you. We therefore appreciate your efforts to delay the debate on the Review until after the Committee has had an opportunity to discuss these issues. This we believe would enable a more informed debate and bring greater transparency to these complex matters.

The Committee looks forward to hearing from you.

Kenneth Gibson MSP
Convener
Finance and Public Administration Committee