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Dear Kenneth and Collette,

I am pleased to be able to share with you the sixth annual [Fiscal Framework Outturn Report](#). This document will enable Parliament to scrutinise Scotland's public finances, in keeping with the recommendations of the Budget Process Review Group.

This Outturn Report contains information on Income Tax, Land and Buildings Transaction Tax, Scottish Landfill Tax, Social Security benefits expenditure, borrowing levels and the operation of the Scotland Reserve. It also contains information on the impact of Fines, Fees, and Fixed Penalties and Proceeds of Crime.

As the publication of the majority of final outturn data has been delayed until later this year, this report uses provisional Scottish outturn for 2022-23 Land and Buildings Transaction Tax (LBTT), Scottish Landfill Tax (SLfT) and Social Security benefits expenditure. The equivalent BGA data is also on a provisional basis for Social Security, although LBTT and SLfT data is final. With income tax both the 2021-22 revenue outturn and BGA can be considered final. An update will be sent to the Committee once the remaining data is finalised later in the year.

Please note that all BGAs are subject to a further reconciliation once the Office for National Statistics (ONS) is able to publish population data that applies a consistent census methodology for Scotland as the rest of the UK. A further explanation of this is provided in the Outturn Report.

I hope this provides the Committees with valuable information and would be happy to provide further information as necessary.

TOM ARTHUR