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Dear Susan,

Thank you for your letter of 7 November, in which you request confirmation of whether a Scottish Budget will be published in the week of 16 December.

Since my letter of 6 November, my officials have discussed the position with your officials and we have continued to engage with the Finance and Constitution Committee. Further to those discussions, I am proposing that the 2020-21 Scottish Budget is not published until after Christmas and ideally after the UK Budget for 2020-21 is published.

The lack of any certainty on timing of the UK Budget means that we are continuing to manage a fluid and challenging situation. In that context, we will continue to consider the best approach to the timing of a Scottish Budget, in discussion with the Commission and the Finance and Constitution Committee.

The overall Budget process is likely to require flexibility on the part of the Parliament, the Scottish Government and the Commission. My hope is that the new UK Government will also act flexibly and responsibly in the circumstances. In the meantime, I am grateful that the Commission's forecasting work will continue as far as it feasibly can.

As you acknowledge in your letter, these are exceptional circumstances and the normal ten week notice period might not be feasible for a post-Christmas Budget. If that is the case, and in line with the Protocol, we would seek to agree with you a suitable timetable for the Scottish Budget which duly enables the Commission to produce its forecasts.

**DEREK MACKAY**

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