

Rùnaire a' Chaibineit airson Ionmhas  
Ceit Fhoirbheis BPA  
Cabinet Secretary for Finance  
Kate Forbes MSP



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Bruce Crawford MSP  
Convener  
Finance and Constitution Committee  
Scottish Parliament  
Edinburgh  
EH99 1SP

11 November 2020

Dear Bruce,

Thank you for your letter of today, 11 November, regarding the timing of Scottish Budget 2021-22. I am grateful for the constructive consideration and dialogue that the Committee has offered on this matter, and for the on-going preparatory work between the Committee clerks and Scottish Government and Scottish Fiscal Commission officials. I am content that we have collectively assessed the range of factors in play, and are arriving at the right balance in terms of the Scottish Budget timeline.

Given the delayed UK Budget and the outlook for the winter, including the evolving situations around COVID-19 and EU Exit, it makes sense for Scottish Budget 2021-22 to be in the new year, to be able to take account of the emerging public health, fiscal and economic information. Having taken account of the Committee's views, I am pleased to agree Thursday 28 January 2021 as the date for Scottish Budget 2021-22.

I am conscious of the significant impact of this timetable for budget scrutiny and for wider parliamentary consideration, including the implications for various legislative processes and timetables. I therefore wish to acknowledge your flexibility and assure you that my officials and I will maintain close contact with the Committee in the coming weeks to help ensure the best flow of information.

Tha Ministearan na h-Alba, an luchd-comhairleachaidh sònraichte agus an Rùnaire Maireannach fo chumhachan Achd Coiteachaidh (Alba) 2016. Faicibh [www.lobbying.scot](http://www.lobbying.scot)

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The UK Spending Review later this month will provide provisional and partial information in terms of our funding position and tax context, and therefore we will work closely with HM Treasury to test and inform the various assumptions we will need to make ahead of the UK Budget. I am conscious that the Scottish Budget process is again facing exceptional circumstances, and of the associated implications for local government, business and the third sector, and as you would expect we will continue to be collaborative and transparent in terms of our thinking and engagement.

I am copying this letter to the Chair of the Scottish Fiscal Commission.



**KATE FORBES**

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