



The Scottish Parliament
Pàrlamaid na h-Alba

John Swinney MSP
Deputy First Minister (by e-mail)

Room T3.60
The Scottish Parliament
EDINBURGH
EH99 1SP

5 November 2015

Dear John,

Thank you for your letter dated 2 November 2015 in relation to the negotiations on Scotland's fiscal framework. You state that the work is unlikely to be completed before the draft Scottish Budget. In order for the Committee to organise its work programme we ask that you confirm when the draft budget is to be published and the likely timing for the publication of the fiscal framework thereafter. The Committee intends to take evidence from both the Chief Secretary to the Treasury and then yourself on the fiscal framework before submitting our views to the Devolution (Further Powers) Committee. It is essential that sufficient time is allowed for both scrutiny of the draft budget and scrutiny of the fiscal framework.

There are also a number of issues under discussion in relation to the fiscal framework which will have a direct impact on draft budget 2016-17. In particular, the adjustments to the block grant in relation to both the devolved taxes and the Scottish Rate of Income Tax. Other issues include forestalling in relation to the introduction of Land and Buildings Transaction Tax. The Committee would welcome clarification as to whether these issues will be resolved prior to the publication of the draft budget.

I have copied this letter to the Presiding Officer and to the Convener of the Devolution (Further Powers) Committee.

Yours sincerely

Kenneth Gibson MSP
Convener, Finance Committee