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Bruce Crawford MSP  
Convener  
Finance and Constitution Committee  
Scottish Parliament  
Edinburgh  
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14 November 2019

Dear Bruce,

### **Timing of Scottish Budget 2020-21**

Thank you for your letter dated 14 November setting out the Finance and Constitution Committee's view that the Scottish Budget should optimally be published after the UK Budget.

I agree with the analysis in your letter, the consequence of which is that the 2020-21 Scottish Budget would not publish before Christmas. It would be better to consider any new UK Government tax policy announcements and the OBR's new tax, social security and economic forecasts before we bring forward a new Scottish Budget.

The lack of any certainty on timing of the UK Budget for 2020-21 means that we are continuing to manage a fluid and challenging situation. A post-Christmas Scottish Budget would mean a shortened overall timescale in which to deliver and approve the Scottish Budget, and this would likely require flexibility on the part of the Parliament, the Scottish Government and the Scottish Fiscal Commission. My hope is that the new UK Government will also act flexibly and responsibly in the circumstances.

Accordingly I propose that the Scottish Budget is not published until after Christmas, and I will work with the Committee to agree a new Budget date as soon as possible. I welcome your proposal for the Committee clerks to work with my officials on planning options, thereby productively using the time before the UK General Election so that we will be well-placed to respond to different scenarios.

I am copying this letter to Dame Susan Rice at the Scottish Fiscal Commission.

**DEREK MACKAY**

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