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Dear Dame Susan

Further to my letter of 14 November 2019, and in accordance with our joint Protocol for Engagement, I am writing to inform the Commission that I intend to publish the Scottish Budget on Thursday, 6 February 2020.

In the exceptional circumstances created by the delay to the UK Budget, I hope you will agree that it is unavoidable to deviate from the normal ten weeks' notice period. However, our officials have remained in close contact in preparation for this eventuality, and I understand that they have agreed in principle a shortened timetable, which can now be finalised in line with the Protocol, balancing pressures on both sides.

Please be assured that the Scottish Government remains fully committed to the Protocol, which reflects the vital role of the Commission in the Budget process and the importance of the forecasts.

I have given particular consideration on whether to conclude Stage 3 before 11 March, noting that we do not yet know whether or how the UK Budget will change our budget position. My view is that leaving Stage 3 until after 11 March would unduly heighten the risk of not securing the Budget Act in time for 1 April, including the pressure this would place on any forecasts revisions. However, the timing of Stage 3 is ultimately a decision for Parliament and I have written to the Convenor of the Finance and Constitution Committee today setting out our position. If the Budget Bill will not be complete before the UK Budget, my officials will work with Commission officials to understand the consequences.

I greatly appreciate the continuing flexibility demonstrated by the Commission and its staff during this exceptional Budget period.

DEREK MACKAY



