

A solid orange right-angled triangle pointing towards the top-left corner.

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

3 March 2021
Sent via email

Dear Convener,

I am writing in response to the publication of the Committee's Budget scrutiny 2021-22 report on 23 February. The report makes two recommendations for the Commission which we are happy to address.

We have considered the Committee's recommendation that this year we publish our next set of forecasts in September given that our usual May forecast will not take place because of the Parliamentary election. We agree that publishing our next Scottish Economic and Fiscal Forecasts in September makes sense and we intend to pre-announce a publication date in due course.

We appreciate the need for the Committee to understand the differences in judgements made by the OBR and the Commission in producing their income tax forecasts. We have spoken with the OBR and we are both committed to providing additional information at future fiscal events that will help explain forecast differences and the effects on the net tax position.

Yours sincerely

A handwritten signature in black ink that reads "Susan".

Dame Susan Rice DBE