



John Swinney MSP
Deputy First Minister and Cabinet Secretary for COVID Recovery
Scottish Government

6 October 2022

Dear Deputy First Minister,

Thank you for your letter earlier today notifying the Commission of your intention to publish the 2023-24 Scottish Budget on Thursday 15 December 2022. I am also grateful for being copied into your letter to the Deputy Convenor of the Finance and Public Administration Committee on the timing of the Budget.

I agree with your assessment of the exceptionally challenging timeframe for the preparation of the Budget and our forecasts if the UK Government does not bring forward the publication of its Medium Term Fiscal Plan and the associated OBR forecasts from the 23 November.

I also welcome your comment to the Deputy Convenor that there may be a need for flexibility in the Budget plans if the Chancellor does not bring forward his statement.

I have also copied this letter to the Deputy Convenor of the Finance and Public Administration Committee.

Yours sincerely,



Professor Graeme Roy