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Kenneth Gibson MSP
Convener
Finance and Public Administration Committee
The Scottish Parliament
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5 September 2022

Dear Kenneth

I am writing to you regarding the arrangements for reconvening the Devolved Taxes Legislation Working Group and in particular the role of Scottish Parliament officials.

As you will be aware, the Working Group was set up in 2019 as a direct response to the recommendations of the Budget Process Review Group that further work should be undertaken by the Scottish Government and the then Finance and Constitution Committee to explore options for alternative legislative processes for devolved taxes legislation and to consider the case for a Finance Bill. It was co-chaired by one of my officials and by the Clerk to the then Finance and Constitution Committee.

Whilst the Group's work had to be paused due to the pandemic, it is clear that the issues it was considering, as summarised in the interim report, require continued exploration. As such, I would like the group to be reconvened as soon as possible and have instructed my officials to begin preparatory work for this in partnership with Scottish Parliament officials.

I understand that, although you are supportive of the group being re-established, you would not want a Scottish Parliament official to act as co-chair in this next phase.

My preference is for the co-chairing arrangement to remain in place. This is on the basis that the Group was clearly set up as a shared endeavour, remains a work in progress and has a clear remit to provide advice to both the Scottish Government and Scottish Parliament. Proceeding on a co-chair basis maintains this and importantly ensures that neither party is seen to be driving or owning any recommendations that are ultimately produced. If we were to change approach during the process, I think that this balance would be undermined. We

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would also need to be able to explain to the members of the group why a decision had been taken to follow a different approach.

If you would be content to proceed on this basis, we would be able to make absolutely clear at the point of re-commencement that any final recommendations would not be attributable to either the Scottish Government or the Committee. This would be necessary regardless of the final agreed chairing arrangements in that I expect that other Scottish Government and Scottish Parliament officials may need to contribute technical expertise to the group's deliberations in order to ensure that any final recommendations have credibility, regardless of whether they could ultimately be accepted.

I would welcome the opportunity of discussing this with you at an appropriate time.

Regards,

Tom Arthur MSP
Minister for Public Finance, Planning and Community Wealth

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