



The Scottish Parliament
Pàrlamaid na h-Alba

Finance and Public Administration Committee

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

By email

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Dear Deputy First Minister,

I attach a report published this week by Scotland's Futures Forum. The report, [Frameworks and Forecasts: Taxation in Scotland](#), is the outcome of a recent conference commissioned by the Finance and Public Administration Committee and held in collaboration with the Futures Forum.

The Committee agreed to hold this conference to explore some of the key issues around taxation in Scotland. It was designed to build on earlier work by others, including the Mirrlees Review, the Scottish Government's Scottish Framework for Tax 2021 and the work of the Northern Ireland Fiscal Commission. The conference considered how the taxation system in Scotland could support Government ambitions both now, and in the future, and what makes a 'good' taxation system, as well as the short and the long-term policy options available to Scotland. The aim was to enable MSPs and other organisations and individuals with an interest, including Scottish Government officials, to explore these issues in an informal setting, and its outcomes will help guide the Committee's consideration of possible future work in this area.

At its recent meeting, the FPA Committee agree to draw the Scottish Government's attention to the report, to seek any comments on the issues raised in the report and

to also request an update on any proposals for work in this area. The Committee will consider its own options for future work in this area at a meeting in the New Year.

The Committee looks forward to hearing from you by 20 January 2023.

Yours sincerely

Kenneth Gibson MSP
Convener
Finance and Public Administration Committee