

An Leas-phrìomh Mhinistear agus Ath-shlànachadh  
Cobhid  
Deputy First Minister and Cabinet Secretary for Covid  
Recovery  
John Swinney MSP



Scottish Government  
Riaghaltas na h-Alba  
gov.scot

T: 0300 244 4000  
E: [DFMCSR@gov.scot](mailto:DFMCSR@gov.scot)

Kenneth Gibson MSP  
Convener  
Finance and Public Administration Committee  
Scottish Parliament  
Edinburgh  
EH99 1SP

[fpa.committee@parliament.scot](mailto:fpa.committee@parliament.scot)

15 February 2023

Dear Kenneth,

Thank you for your letter of 20 January 2023 where you asked for information and updates on several issues relating to taxation.

Firstly, you asked if I could provide an update on the Scottish Government's plans to refresh its Framework for Tax. As is set out in Chapter 5 of the Framework, we expect this update to focus on the high-level programme of work. In line with this commitment, the Scottish Government intends to publish its updated programme of work on tax later in the year.

With regard to the future arrangements for the LBTT Additional Dwelling Supplement, the Minister for Public Finance, Planning and Community Wealth wrote to you on 8 February 2023 to make you aware that the Scottish Government has published its response to the consultation, alongside the detail of our proposed legislative amendments. There will now be a further period of consultation for 8 weeks and we will consider all responses carefully before setting out our next steps

You have also asked for an update on the publication of the discussion paper on tax and spending choices that I referred to during my appearance before the Committee on 4 October 2022. As I noted to the Committee last week, the premise for this discussion document was the UK Government's mini-Budget. Following the reversal of many of the policies that were set out in the mini-Budget, it was no longer necessary to carry out a discursive exercise with such urgency and therefore the discussion document was not published.

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St Andrew's House, Regent Road, Edinburgh EH1 3DG  
[www.gov.scot](http://www.gov.scot)

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The Scottish Government did, however, undertake a programme of pre-Budget engagement with stakeholder organisations, which included representatives from business and civil society organisations, trade unions, and tax and legal professionals. A summary of these discussions was published alongside the 2023-24 Scottish Budget with data on public attitudes to tax<sup>1</sup>.

While there are no immediate plans to publish a discussion document at this time, we will keep the situation under review and will update the Committee should this position change. The Scottish Government will continue to take a collaborative approach to developing tax policy, in line with the principles set out in our Framework for Tax, including considering how best to engage with the public on tax choices.

Finally, I note that the Committee has indicated its preference not to be represented in any reconvened Devolved Taxes Legislation Working Group, and the context for this decision. The Scottish Government will give careful consideration to this matter and engage with the various organisations represented on the Working Group to inform any decisions on next steps.

**JOHN SWINNEY**

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<sup>1</sup> [Scottish Budget 2023-24: public attitudes to tax and stakeholder roundtable summary - gov.scot](https://www.gov.scot/publications/scottish-budget-2023-24/summaries/public-attitudes-to-tax-and-stakeholder-roundtable-summary/)  
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