

Deputy First Minister and Cabinet Secretary for Finance  
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Ionmhas

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20 March 2024

Dear Kenneth and Collette,

I'm writing to inform you that the Scottish Government's Eighth Report on the Implementation of the Scotland Act 2016 will be laid in the Scottish and UK Parliaments on Monday 20<sup>th</sup> May 2024.

This report will outline the work that has been conducted in relation to the implementation of fiscal provisions set out in the Scotland Act 2016 across the 2023-24 financial year. The UK Government will lay its version of the report in the Scottish and UK parliaments at the same time.

Please be aware that this Implementation Report only informs on Scotland Act 2016 powers and does not cover the Scotland Act 2012. This is because the requirement to update on implementation of 2012 Act powers ceased in 2022, in line with language in the 2012 Act. All provisions of the Scotland Act 2012 have also now come into force, save for consequential amendments in Schedule 2 relating to the Scottish rate of income tax.

While there is no statutory requirement to report on Scotland Act 2016 powers, as was the case for the 2012 Act, the Scottish Fiscal Framework states that both the Scottish and UK Government should provide an annual report on 2016 Act implementation.

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See [www.lobbying.scot](http://www.lobbying.scot)

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My officials will be happy to answer any further questions you have on this.

Yours sincerely,

**SHONA ROBISON**

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