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19 September 2025

Dear Kenneth,

Thank you for your letter of 11 September in response to mine of 3 September, and for the Committee's understanding of the challenges presented by the UK Government's decision to schedule the Autumn Budget for 26 November 2025.

I welcome the Committee's constructive engagement and recognition that a delay to the Scottish Budget and associated publications is now unavoidable.

Having carefully considered the options, I intend to keep the four fiscal publications – the Scottish Budget, the Scottish Spending Review (SSR), the Infrastructure Investment Plan (IIP), and the Infrastructure Delivery Pipeline (IDP) – aligned and published together. These documents are closely interlinked with the first year of the Spending Review also being the spending plan for 2026-27 Budget, and the content of the SSR is directly shaped by decisions made through the Budget process.

Following the UK Autumn Statement, the Scottish Government will require time to assess its implications and finalise our fiscal position. While I considered a December publication date, existing arrangements with the Scottish Fiscal Commission (SFC) would leave the Scottish Government with only four working days to decide how to respond to any tax or social security policy changes announced by the UK Government on 26 November.

Taking all of this into account, I am minded to propose **Thursday, 15 January 2026** as the publication date for the Scottish Budget and associated documents. I welcome the Committee's view on this.

I fully recognise the Committee's need for adequate time to scrutinise the Budget and associated materials. I have therefore asked my officials to liaise with the Committee Clerks to explore the implications for the Budget Bill timetable in more detail and to ensure that parliamentary processes are supported as effectively as possible. In parallel, officials are 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)

also engaging with the SFC to consider the timing of their forecasts and how these align with the proposed Budget date.

I am copying this letter to Professor Graeme Roy, Chair of the SFC.

Yours sincerely,

**SHONA ROBISON**

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