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Kenneth Gibson MSP  
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By email: [FPA.committee@parliament.scot](mailto:FPA.committee@parliament.scot)  
28 October 2025

Dear Kenneth,

### **Scottish Budget 2026-27 – Budget Bill Timetable**

Further to my letter of 6 October 2025, in which I confirmed that the Scottish Government will publish the 2026–27 Scottish Budget, Scottish Spending Review, Infrastructure Strategy (formerly named the Infrastructure Investment Plan) and Infrastructure Delivery Pipeline on Tuesday 13 January 2026, I am now writing to propose a timetable for the Budget Bill.

With thanks to the Clerk of the Committee for engaging collaboratively with my officials on the Bill timetable, please see a draft Bill timetable at **Annex A**. I welcome the Committee's views on the draft timetable and recognise that it will be for the Parliament to formally agree the key dates for the Budget Bill. I also welcome an indication from the Committee on its preferred timing for the Committee Convenors' Debate.

As with recent Budgets, the Royal Assent process will need to be condensed to ensure Royal Assent is obtained by 31 March 2026. The proposed timetable, based on a Bill introduction date of 15 January, is dependent on securing agreement from the Law Officers and the Secretary of State for Scotland to expedite their post-Stage 3 consideration of the Bill. I will engage with the Law Officers and the Secretary of State for Scotland to seek their support for this accelerated process, and I will keep you informed of any developments.

I look forward to receiving the Committee's Pre-Budget Scrutiny Report in due course, and to engaging further with the Committee throughout this process.

I have copied this letter to Professor Graeme Roy, Chair of the Scottish Fiscal Commission for information.

Kind regards

**SHONA ROBISON**

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## ANNEX A – DRAFT 2026-27 SCOTTISH BUDGET BILL TIMETABLE

| Stage of process                                                                      | Proposed date                      |
|---------------------------------------------------------------------------------------|------------------------------------|
| Budget Bill submitted to PO for pre-introduction consideration                        | Thursday 11 December               |
| Christmas recess                                                                      | 20 December 2025 to 4 January 2026 |
| Budget document(s) published and Budget Statement                                     | Tuesday 13 January                 |
| Budget Bill introduced                                                                | Thursday 15 January                |
| Bill published                                                                        | Friday 16 January                  |
| Committee Conveners' Debate (TBC)                                                     | Week commencing 19 January         |
| FPAC Report                                                                           | Thursday 5 February                |
| Stage 1 debate                                                                        | Thursday 12 February               |
| Stages 2 amendment lodging deadline                                                   | Friday 13 February                 |
| Stage 2                                                                               | Tuesday 17 February                |
| Scottish Rate Resolution                                                              | Thursday 19 February               |
| Stage 3 amendment lodging deadline                                                    | Friday 20 February                 |
| Stage 3                                                                               | Wednesday 25 February              |
| Law Officers' & Secretary of State for Scotland's clearance for Royal Assent deadline | Wednesday 18 March                 |
| Royal Assent deadline                                                                 | Tuesday 31 March                   |

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