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Convener  
Finance and Public Administration Committee  
The Scottish Parliament  
By email to: [FPA.committee@parliament.scot](mailto:FPA.committee@parliament.scot)

30 May 2025

Dear Kenneth,

## **INQUIRY INTO THE SCOTTISH BUDGET PROCESS IN PRACTICE – FOLLOW UP TO 20 MAY 2025 SESSION**

I welcomed the opportunity to meet with the Committee on 20 May to support your inquiry into the Scottish budget process in practice. There were two matters on which I committed to follow up in writing.

### **1. Tax Advisory Group (TAG) – Michael Marra MSP**

#### **Information on Terms of Reference for the Group**

The terms of reference of the Group remain unchanged and are set out at: [Tax Advisory Group: terms of reference - gov.scot](#)

As I noted at Committee, the Group does not have a role in decision-making as part of the Scottish budget process.

#### **Review update and schedule of meetings**

Following discussions between officials and members, I have concluded that the best value from TAG meetings is achieved through a mix of shorter and focused meetings to enable detailed and frank discussion between members and officials alongside meetings that I will chair.

TAG last met on 28 April 2025, and discussed Areas of Research Interest (ARIs), as set out in Scotland's Tax Strategy: Building on our Tax Principles ([Scotland's Tax Strategy: Building on our Tax Principles - gov.scot](#)).

TAG is scheduled to meet a further three times in 2025:

Date	Topic	Chair
16 June	Developing Scotland's approach to tax related legislative change.	Director for Tax
Late August	Council Tax Reform.	Cabinet Secretary for Finance and Local Government
21 October	Future priorities for the tax system.	Director for Tax

## **2. Public Sector efficiency – Craig Hoy MSP**

It is my intention to set out before the end of June the scale of our challenge and our strategy for Public Service Reform to ensure we can sustain and prioritise our public services – particularly our front-line services. Improved digital public services will form a key part of the strategy.

In addition to my comments at Committee about communications staff, I would highlight that effective communication, including through work with journalists and through social media, is essential to raise awareness of government policies and to encourage uptake of key public services.

Public sector organisations have a vital role in delivering on their priorities for the people of Scotland, and decisions on spending on communications are operational matters for individual organisations to make.

I trust this additional information is helpful to the Committee.

**SHONA ROBISON**