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FISCAL FRAMEWORK OUTTURN REPORT 2025

24 September 2025

Dear Kenneth,

I am pleased to be able to share with you the eighth annual [Fiscal Framework Outturn Report](#). This document will support Parliamentary scrutiny of Scotland's public finances, in keeping with the recommendations of the Budget Process Review Group.

This Outturn Report contains information on Income Tax, Land and Buildings Transaction Tax, Scottish Landfill Tax, Social Security benefits expenditure, borrowing levels and the operation of the Scotland Reserve. It also contains information on the impact of Fines, Fees, and Fixed Penalties and Proceeds of Crime.

As the publication of some outturn data will not be available until later this year, this report uses provisional outturn for Scottish 2024-25 Land and Buildings Transaction Tax (LBTT) and Scottish Landfill Tax (SLfT) revenues and 2024-25 Social Security benefits expenditure. The equivalent BGA data is also on a provisional basis for Social Security, although LBTT and SLfT BGAs are final. For income tax both the 2023-24 revenue outturn and BGA are final.

I hope this provides the Committees with valuable information and would be happy to provide further information as necessary.

IVAN MCKEE