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Update on the Tax Advisory Group (TAG)

9 July 2026

Dear Convener,

I am writing to provide an update to the Committee regarding the Scottish Government's Tax Advisory Group (TAG), which operated from its first meeting in July 2023, and concluded with a final meeting in February 2026.

The TAG was established following a commitment in the 2023 Medium Term Financial Strategy, which set out the group's role in building on the Scottish Government's approach to engagement on tax policy making and feeding into the development of longer-term tax strategy. Membership was drawn from a wide range of stakeholders, covering academia, think tanks, professional organisations and business groups, and the Scottish Government is grateful to the members for their contributions to the group.

Over the course of its early meetings, the TAG contributed to the development of the Scottish Government's Tax Strategy, which was published in December 2024, and remains the first such strategy published in the United Kingdom. The TAG also engaged on a range of wider tax policy issues, including tax-related legislative change, wealth taxation, and provided views on approaches to the reform of Council Tax. The group also helped support the development of the first tax Areas of Research Interest, supporting academics and policy makers to collaborate on research.

At a meeting of the TAG in February 2026, Shona Robison, the then-Cabinet Secretary for Finance and Local Government, set out that it would be the final meeting of the TAG, and that it would conclude with that parliamentary session.

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I understand the importance the Committee places on the Scottish Government's continued engagement with a diverse range of stakeholders, including members of the Committee. I am actively considering a range of different options to ensure that stakeholder voices are heard as part of this process over the course of the new parliamentary session, and would be happy to provide the Committee with a further update as our engagement plans develop.

Yours sincerely,



JENNY GILRUTH

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