

**Social Justice and Social Security Committee**  
**Thursday 29 January 2026**  
**4<sup>th</sup> Meeting, 2026 (Session 6)**

## **Scottish Fiscal Commission**

### **Note by the Clerk**

#### **Introduction**

1. At its meeting on 18<sup>th</sup> September 2025, the Committee agreed to schedule an evidence session with the Scottish Fiscal Commission (SFC) as part of its scrutiny of the Scottish Government's budget for 2026-27.
2. On 13 January 2026, the SFC published a report - Scotland's Economic and Fiscal Forecasts – January 2026. The report, a summary of the report and a visual guide are available on the [SFC's website](#).
3. The report sets out the Commission's five-year forecasts of the Scottish economy, tax receipts, social security expenditure and an overview of the Scottish Government's overall fiscal position.

#### **Witnesses**

4. The Committee will take evidence from the following panel:
  - Professor Graeme Roy, Chair of the Commission
  - Justine Riccomini, Commissioner
  - Michael Davidson, Head of Social Security and Devolved Taxes

**Clerks to the Committee**  
**January 2026**