

Kenneth Gibson MSP  
Convener  
Finance and Public Administration Committee  
The Scottish Parliament

Sent via email

12 November 2025

Dear Convener,

The Cabinet Secretary for Finance and Local Government notified the Commission on Monday 6 October that the Scottish Government would publish its Budget for 2026-27 on Tuesday 13 January 2026. The Commission will publish its next set of economic and fiscal forecasts at the same time.

Now that both Scottish Government officials and the Commission's staff have agreed the timetable, I am writing to make the Committee aware of the key deadlines in our forecast timetable.

The deadlines for the Scottish Fiscal Commission providing forecasts to the Scottish Government are:

- Round 1: Thursday 13 November at 4:00 PM
- Round 2: Thursday 4 December at 4:00 PM
- Round 3: Monday 15 December (final pre-measures forecast) at 4:00 PM
- Final forecasts and policy costings: Tuesday 23 December at 4:00 PM

Round 3 is our final pre-measures round. This means we finalise our underlying economy, tax and social security forecasts, and only Scottish Government policy can change for the final forecasts. This provides a stable platform on which the Government can finalise policy measures. We will include the effects of the UK Budget and updated OBR forecasts in our Round 2 forecasts. Alongside each of the forecast rounds the Commission provides costings of any Scottish Government policies that we have been notified of.

All the forecasts are provided on a confidential basis to the Scottish Government to inform the development of their Budget.

The deadlines for the Scottish Government to provide the Commission with information on policies are 4:00 PM on the following dates:

- Round 1: Wednesday 5 November (including final provision of tax and social security baseline information)
- Round 2: Monday 1 December
- Round 3: Wednesday 10 December (including public sector pay information for economy forecast)
- Final tax and social security policies: Thursday 18 December
- Final information on borrowing, funding, spending and public sector pay: Wednesday 7 January

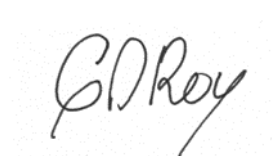
Timings may be altered during the forecast period, subject to the agreement of both the Government and Commission. Policy changes submitted after the final deadline for policy measures will not be included in the forecast unless otherwise agreed. The Commission will always endeavour to include the effect of policy changes in its forecasts.

We will report back on the forecast process and if any of the key deadlines had been missed in our forecast report.

This week we have also published a fact sheet on our website with updated estimates of median incomes in Scotland.<sup>1</sup> This is following increased public interest in our previously published forecasts.

I have copied the Cabinet Secretary into this letter, which will also be published on the Commission's website.

Yours sincerely

A handwritten signature in black ink, appearing to read "GDRoy".

Professor Graeme Roy  
Chair

Copy Cabinet Secretary for Finance and Local Government, Scottish Government

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<sup>1</sup> Scottish Fiscal Commission (2025) [Scottish median incomes fact sheet: Scottish Fiscal Commission estimates update – November 2025](#)