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20 June 2025

Dear Professor Roy,

I am pleased to confirm that, following the outcome of the UK Spending Review, the conditions are in place for the Scottish Government to publish a multi-year spending review alongside the 2026-27 Scottish Budget. Once the date of the UK Autumn Budget is known, I will engage with the Scottish Parliament's Finance and Public Administration Committee and the Scottish Fiscal Commission to agree a date for the new Scottish Budget. I anticipate this being in December.

The next Scottish Spending Review will cover both resource and capital funding for a multi-year period. My current intention is to follow the time period for the UK Spending Review of three future years for resource (2026-27, 2027-28 and 2028-29) and four for capital (to 2029-30). I will confirm that formally in due course.

As you are aware, I intend to set out a framework for the Scottish Spending Review on 25 June as part of the Medium Term Financial Strategy (MTFS). The framework will provide an overview of the approach we are taking to the exercise while the MTFS will set out the strategic, economic and fiscal context.

I also intend to publish a new Infrastructure Pipeline and draft Infrastructure Investment Plan alongside the 2026-27 Scottish Budget and the Scottish Spending Review. The pipeline will set out the Government's plans for investment in Scotland's social, economic and natural infrastructure over the period covered by the spending review, providing clarity for industry and stakeholders on the projects and programmes we will deliver.

Officials and I will continue to engage with the Scottish Fiscal Commission as spending plans and these products develop. The forecasts that the Commission produces for the Budget will be a key source of information for the development of our funding position.

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I would like to thank you and Scottish Fiscal Commission staff for your engagement with the Scottish Spending Review framework to date, and for your work to support the MTFS and Fiscal Sustainability Delivery Plan.

Yours sincerely,



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