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Finance and Local Government
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airson Ionmhas agus Riaghaltas Ionadail
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SCOTTISH BUDGET 2027-28

Dear Professor Roy,

With the UK Government's Autumn Budget scheduled for 28 October 2026, I am writing to confirm that I will present the draft Scottish Budget 2027-28 on **Thursday 3 December 2026**, and I have communicated this to Parliament.

An early December Budget will provide the Scottish Government with time to assess the implications of any UK Government spending, tax and wider policy decisions for Scotland and work with the Scottish Fiscal Commission (SFC) to receive forecasts and costed policy options to inform Budget setting. This timescale will also ensure that the Scottish Parliament has sufficient opportunity to scrutinise the Scottish Budget and corresponding Bill effectively.

I am grateful for the SFC's continued support in preparing the economic and fiscal forecasts to be published alongside the Budget.

JENNY GILRUTH

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