

F/T: 0300 244 4000
E: scottish.ministers@gov.scot

Professor Graeme Roy
Scottish Fiscal Commission
Governor's House, Regent Road
Edinburgh
EH11 3DE

By email to:
Graeme.roy@fiscalcommission.scot &
john.ireland@fiscalcommission.scot

10 February 2026

Dear Graeme,

I wanted to provide you with an update on the timing of the 2026 Medium-Term Financial Strategy (MTFS).

As you will be aware, under the ordinary fiscal cycle, and per the Written Agreement between the Scottish Government and Scottish Parliament, the MTFS must normally be published after the UK Government's Spring fiscal event, and at least four weeks prior to summer recess. We must also give the Scottish Fiscal Commission (SFC) 11 weeks notification of our planned publication date.

With the Scottish Parliament election taking place on 7 May this year, and the commencement of the pre-election period on the 26 March, you will appreciate that the timing of this year's MTFS is not a decision which I can take. It will be for any incoming administration to discuss and agree an approach with Parliament and the SFC, which should of course happen as soon as possible after the election. I have also written to the Finance and Public Administration Committee (FPAC) to inform them of this.

For context, it may be helpful to note that the same issue arose at the time of the May 2021 election. My predecessor wrote to the then Convenor of the Finance and Constitution Committee to explain that it would not be feasible for the MTFS to be published in May 2021. The MTFS was subsequently published alongside the Scottish Budget in December 2021.

I'm aware that this postponement will have an impact on the normal timing of the SFC's fiscal and economic forecasts. My officials have engaged with FPAC committee clerks and SFC officials to consider options, and they will continue to liaise with them over the coming

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months. Scottish Government officials will put advice on the timing of the MTFS to the new administration for consideration shortly after the election.

Yours sincerely,



SHONA ROBISON

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