Scottish Fiscal Commission

Statement of Data Needs

August 2026

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Foreword

The Scottish Fiscal Commission (SFC) is the independent fiscal institution for Scotland. We produce the independent and official forecasts of the Scottish economy, devolved tax revenues, and devolved social security spending to inform the Scottish Budget. We also provide an assessment of the reasonableness of the Government's borrowing projections, set out the funding for the Scottish Budget, and report on its fiscal sustainability.

Since we published our first Statement of Data Needs in September 2018, there has been a significant improvement in the coverage and quality of data available. Social Security Scotland has put in place a substantial statistical resource covering its payments and Revenue Scotland has provided us with the data we need to forecast the devolved taxes. We are grateful for the significant investment in data that HMRC now provides on Scottish Income Tax, including the development of Real-Time Information data on tax receipts and employment. On the economic side, the Scottish Government has also improved the range of economic data it produces.

Like other data users, we have been concerned about the quality of labour market data from the Office for National Statistics in recent years, but we recognise that work is underway to improve the quality of the data.

We would like to commend the Scottish Government on the improvements in the presentation and range of information it provides on the Scottish Budget over the last nine years. Although we continue to press for greater transparency on the Budget, it is important to acknowledge the progress the Scottish Government has made so far. In this Statement of Data Needs, we discuss how information on the Budget is currently presented by the Scottish Government, and how this information could be improved as well as other data need requests for the UK Government and Revenue Scotland.

We would like to thank the hard-working staff of the Scottish Fiscal Commission for their support in the production of this report.

We would like to give special thanks, from ourselves and on behalf of all previous Commissioners, to John Ireland. John has been an outstanding Chief Executive and has worked to establish the organisation since its very early days. He will leave soon for a very well-earned retirement, and we hope he will look back with a lot of pride on what the SFC has achieved under his leadership.

Professor Graeme Roy

Dr Eleanor Ryan

Justine Riccomini

25 August 2026

Contents

Introduction

The Scottish Fiscal Commission is Scotland's independent fiscal institution, producing the independent and official forecasts of the Scottish economy, devolved tax revenues, and devolved social security spending to inform the Scottish Budget. It is essential we have access to relevant and high-quality data for our analysis and commentary. We regularly publish a Statement of Data Needs (SDN) to specify our requirements from data providers. In this report we highlight areas for additions and improvements which would help us produce and evaluate our forecasts.

In Chapter 1 we discuss the progress made by our data providers as the information and data they produce have expanded and improved.

In Chapter 2 we make recommendations on the information provided in and alongside the Budget, as well as in other fiscal publications, and highlight the data we need to forecast Air Departure Tax.

In Chapter 3 we summarise the data needs covered in this report.

Chapter 1
Improvements in data provision

1.1 We published our first Statement of Data Needs (SDN) in 2018. Since then, our data providers have expanded and improved the data they produce.

1.2 For our tax and economy forecasts, we now largely get the information we need. In this chapter we discuss the improvements we have seen in relation to the Scottish Budget, climate change, and social security.

Public funding

1.3 There have been several improvements to the data we use for our commentary on the Scottish Budget since we published our last SDN in 2024.

1.4 The Scottish Government has improved how it presents the Scottish Budget following our previous recommendations and those of the Finance and Public Administration Committee (FPAC). For example, Budget plans for the upcoming year are now compared with the Autumn Budget Revision position for the current year, rather than the position of the current year when the Budget was first introduced to the Scottish Parliament. This is a more up-to-date comparison and is a welcome improvement.

1.5 We also welcome the publication of Classification of the Functions of Government (COFOG) data. This allows comparisons of funding and spending on a consistent basis, unaffected by changes in ministerial portfolios.

1.6 The Scottish Government now publishes the Level 4 spending plans alongside the Budget when it is introduced, in machine readable format. This is welcome and enables wider stakeholders to undertake analysis more easily.

1.7 It is common that the Budget Bill passed by the Scottish Parliament has funding and spending allocations slightly changed from the initial Budget documents. This is because, when there is a minority government, negotiations are required among parties to ensure the bill is passed in the Scottish Parliament. The Scottish Government has recently republished all budget documents, including the Level 4 spending allocations spreadsheet, reflecting the changes made during Stages 2 and 3 of the budget process. This is a welcome development, and we encourage the Government to continue this as a routine disclosure.

1.8 Public sector paybill information has also improved in recent years, with more details provided to us on pay policy and plans for workforce size. These improvements are very welcomed and are sufficient for the purposes of our economy forecasts. We continue to engage with the Scottish Government on further developments in this area. To ensure we are open and transparent about our forecasts and analyses, we will liaise with the Scottish Government to ensure this information is also published, where it is not yet publicly available.

1.9 All this demonstrates the significant improvements seen to date. However, despite these improvements, there is still further work to be done by the Scottish Government to improve the transparency of the Budget, as we discuss in Chapter 2.

Climate change

1.10 The Scottish Government has updated the Climate Change Assessment of the Scottish Budget since we last published a Statement of Data Needs in 2024. We welcome the new level of detail in which the data is presented. This allows spend to be distinguished as supporting mitigation or adaptation. We also welcome the introduction of a more panel-based approach to the assessing of budget categories in the Budget Note on Climate Spend Taxonomy Methodology.[1]

1.11 Generally, the data on costs related to adaptation is incomplete and uncertain. The Scottish Government has recently funded a study to estimate adaptation costs for Scotland. Noting that these are incomplete, the study also compared the estimated annual adaptation investment needs with current allocations in the Scottish Budget. It found that only the agriculture sector is likely to be meeting its adaptation needs, with the caveat that these results were low confidence.[2] The estimation of costs and use of adaption spending data from the Scottish Budget in this study is a helpful contribution to the evidence on adaption costs.

Social security

1.12 Since our first Statement of Data Needs in 2018, we have transitioned from relying on data provided by the Department for Work and Pensions (DWP) to working almost entirely with data provided by Social Security Scotland and the Scottish Government.

1.13 Our initial forecasts of Scottish disability and carer payments relied on data from the DWP on the equivalent UK benefits, either because the Scottish payments had not yet been launched or because Scottish data was not yet available. While most of this information was published through Stat-Xplore, the DWP also shared internal data to enable us to fulfil our forecasting responsibilities. The process for sharing this internal data is set out in a Memorandum of Understanding.[3]

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[1] Scottish Government (2025) Letter from the Cabinet Secretary for Climate Action and Energy to the Net Zero, Energy and Transport Committee – 20 June 2025.

[2] ClimateXChange (2026) Climate change adaptation investment need across five sectors in Scotland.

[3] Scottish Fiscal Commission (2025) Memorandum of Understanding with the Department for Work and Pensions.

1.14 Social Security Scotland has always been cooperative and supportive of our role as the independent forecaster, and there has always been good communication between us. While there were data provision issues when Social Security Scotland was established, these have largely been resolved. Social Security Scotland now publishes most of the data required for our forecasts or provides it to us directly, and this information is often subsequently included in its regular statistical publications. This covers all disability, carer, winter heating, and Five Family payments.[4] As these payments mature and additional elements are introduced, our data needs continue to evolve and expand.

1.15 Disability payments account for most of our social security forecast, so our data needs for these have been the most extensive. Statistical publications on child and adult disability payments have expanded over time to reflect user needs and the evolving nature of the benefits. We have also received supplementary management information on specific aspects of the payments where additional detail was required. More recently, Social Security Scotland has been sharing consistent and comparable data across all disability payments.

1.16 For carer payments, eligibility is determined by the carer's earnings and caring hours, as well as by the disability benefit component received by the cared-for person. We have received data on the qualifying benefits received by cared-for individuals and the characteristics of carers. We are currently discussing future data requirements relating to the Carer Additional Person Payment (CAPP) that was launched in March 2026 as a component of Carer Support.

1.17 While we previously requested data on qualifying reserved benefits for the Five Family Payments, this is no longer a priority. This is because Tax Credits have now largely been replaced and the DWP publishes data on the number of children in families receiving Universal Credit. We are grateful to Social Security Scotland for the management information it has shared.

1.18 In previous reports, we recommended that Social Security Scotland develop an online, flexible and versatile tool like the DWP's Stat-Xplore that would allow users to conduct their own exploratory analysis. It would also reduce the burden on Social Security Scotland analysts by decreasing the volume of ad hoc data requests. Social Security Scotland is currently exploring this option, and we would welcome any further developments in this area.

[4] The Five Family payments provide financial support for families who receive qualifying benefits like Universal Credit. They include the Scottish Child Payment, the three Best Start Grant payments, and Best Start Foods.

Chapter 2
Data improvement requests

2.1 We are using our Statement of Data Needs (SDN) to make recommendations on how the Scottish Government's information on the Scottish Budget provided in the different fiscal publications can be improved to better enable our analysis.

2.2 We structure the chapter around each of the Government's fiscal publications and set out areas where it can improve transparency and accessibility. We also present the data we require to produce forecasts of Air Departure Tax.

Scottish Budgets

2.3 The Scottish Government has made improvements in how it presents the Scottish Budget, but there are still areas where further improvements could be made to increase transparency.

2.4 In its presentation of Budgets before 2025-26, the Scottish Government compared spending plans for the year ahead with the plans presented in the previous Budget, known as a 'Budget-to-Budget' comparison. This approach did not take account of any changes made to budgets during the year and therefore did not reflect the latest spending position. The Budget-to-Budget comparison could overstate or understate the true level of spending growth. Where funding for a particular area increased during the year, comparing the new Budget only to the original plans in the previous Budget suggested a larger increase in spending than would happen in practice.

2.5 Since the 2025-26 Budget, the Scottish Government has compared new spending plans with the Autumn Budget Revision (ABR). Autumn and Spring Budget Revisions (SBRs) set out how the Government is changing its spending plans during the year. This was a welcome improvement as it provides a more up-to-date comparison. However, issues remain when there has been a material change to funding levels for a financial year since the ABR.[5]

2.6 Another issue is that the ABR figures include in-year transfers that take place every year (from the area with budget responsibility to the area with delivery responsibility). An example of this is a transfer from health to local government for social care: although the underlying spending plans are unchanged, health spending falls and local government spending increases during the year as the in-year transfers take place. In the 2025-26 Budget, these in-year transfers were not included, meaning changes in spending between 2024-25 and 2025-26 appeared too high in some areas and too low in others.

[5] The first UK Budget after the General Election in 2024 led to an in-year increase of £1.3 billion in Barnett funding in 2024-25 that was maintained in 2025-26. This was confirmed after the ABR 2024, and the Scottish Government did not indicate how it would spend this money until the SBR in early 2025. This was a material limitation in scrutiny of the 2025-26 Budget, as it compared an artificially small Budget (ABR) with a much larger budget. For more details, see Figure 5.1 in Scottish Fiscal Commission (2025) Fiscal Update – August 2025.

2.7 In its 2026-27 Budget, the Scottish Government again used the latest in-year position as presented in the 2025-26 ABR as its comparator. However, the Scottish Government improved the presentation of the 2026-27 Budget by baselining some routine in-year transfers, meaning that spending was included from the outset in the portfolio expected to incur it, rather than being transferred later in the year. For example, several areas of social care spending were included in the Finance and Local Government portfolio in the Budget, rather than in the Health and Social Care portfolio. In total, £786 million of resource spending which had previously been transferred between portfolios during the year was baselined in the 2026-27 Budget.[6]

2.8 However, there were still £606 million of in-year transfers which were not baselined.[7] This had implications for comparing some budget lines for certain key portfolios – in particular, Local Government, Education and Skills, and Health and Social Care. For example, Local Government had £476 million added to the 2025-26 ABR baseline, but then these spending lines were shown in different portfolios in 2026-27 plans.

2.9 In our January 2026 Scotland's Economic and Fiscal Forecasts publication, we stated that stakeholders should avoid comparing spending in the Local Government portfolio between 2026-27 and the 2025-26 ABR. We presented resource spending for the Local Government portfolio based on the 2025-26 ABR position adjusted for the routine in-year transfers which were not baselined. This provided a more accurate and transparent picture.

2.10 This has practical and tangible implications for Members of the Scottish Parliament (MSPs) and other stakeholders in trying to understand the extent to which an area of spending is set to change. Box 2.1 discusses the presentation in the 2026-27 Budget further.

[6] These include 'Care at Home' (£124 million in 2025-26) and 'Health and Social Care' (£257 million in 2025-26).

[7] £606 million was the value of the in-year transfers at the 2025-26 ABR. The Scottish Government did not set out the expected value of these in-year transfers in 2026-27.

Box 2.1: Comparing 2026-27 Scottish Budget spending plans

Spending lines and portfolio totals for 2026-27 in the Scottish Government's Budget document were compared with the 2025-26 ABR. For resource allocations this included £606 million of in-year transfers not reflected in the 2026-27 Budget.

Figure 2.1 highlights the effects on year-on-year growth rates for resource spending by portfolio with and without these internal transfers. It shows that most portfolios were affected.

The baseline chosen has a material impact on comparisons

In real terms, Health and Social Care spending grew by 1.5 per cent and Local Government spending fell by 2.9 per cent in the Scottish Government's presentation. Comparing spending plans for 2026-27 with the 2025-26 ABR (including the transfers not baselined) meant that Health and Social Care grew in real terms by 0.7 per cent, and Local Government grew by 0.4 per cent. These two portfolios together make up around two-thirds of resource spending, so having such different growth rates has a significant impact on scrutiny of spending decisions.

Figure 2.1: Resource spending by portfolio comparison between 2025-26 and 2026-27 with and without transfers not baselined

£ million (nominal terms), unless specified	2025-26 ABR	2025-26 reversing transfers not baselined	2026-27 Budget	Real-terms growth from 2025-26 (per cent)	Real-terms growth from 2025-26 reversing transfers not baselined (per cent)
Health and Social Care	20,157	20,317	20,919	1.5	0.7
Local Government	14,252	13,776	14,141	-2.9	0.4
Social Justice	7,331	7,468	7,981	6.5	4.5
Justice and Home Affairs	3,277	3,275	3,418	2.0	2.1
Education and Skills	2,846	3,011	3,102	6.6	0.8
Transport	1,582	1,582	1,684	4.1	4.1
Rural Affairs, Land Reform and Islands	911	917	921	-1.2	-1.8
Deputy First Minister, Economy and Gaelic	578	587	636	7.6	6.0
Finance and Corporate Running Costs	381	376	365	-6.3	-5.0
Constitution, External Affairs and Culture	325	323	354	6.6	7.4
Crown Office and Procurator Fiscal Service	227	227	238	2.4	2.4
Scottish Parliament	135	135	149	7.7	7.8
Housing	81	91	90	8.9	-3.9
Climate Action and Energy	93	91	95	-0.5	2.1
Audit Scotland	14	14	15	9.8	9.8
Total resource spending	52,190	52,190	54,108	1.4	1.4
Total resource spending (real terms)	52,190	52,190	52,927	1.4	1.4

Source: Scottish Fiscal Commission, Scottish Government.

2.11 While the Scottish Government has continued to improve the presentation of spending in the Budget, including publishing the data showing which transfers have not been baselined, we continue to recommend all routine in-year transfers are baselined, and that any routine in-year transfers which are not baselined should have the expected value of the in-year transfer set out in the Budget when it is presented.

2.12 We are working with the Scottish Government to implement the recommendation from the previous Finance and Public Administration Committee that the protocol between the Scottish Government and Scottish Fiscal Commission should "include agreement on how regular in-year transfers should be presented, in time to be implemented in the Scottish Budget 2027-28".

Recommendation 1

We continue to recommend that the Scottish Government presents all routine Budget transfers in the spending portfolio into which they will ultimately move – so that the Scottish Parliament, the media and everyone interested in the Scottish Budget can understand as clearly as possible how plans are changing from year to year. The Scottish Government should set out at the time of the Budget the expected value of any routine in-year Budget transfers which have not been baselined in the Budget.

Improvement of COFOG spending data

2.13 Given that Scottish Government's portfolios change over time, we have welcomed the move by the Scottish Government to publish budgetary information on a Classification of the Functions of Government (COFOG) basis. Using the United Nations' COFOG framework allows for spending trends to be compared over time, across UK nations and with other countries.

2.14 However, the Scottish Government did not publish COFOG data alongside the Spending Review 2026. Furthermore, the data published alongside the 2026-27 Budget was not available in sufficient time for us to analyse it and incorporate it into our January 2026 forecast report, which meant comparisons with spending trends in recent years were not possible. The Finance and Public Administration Committee in the previous Parliament recommended that "[a]greement should also be reached in the Protocol on a suitable timetable for the Scottish Government to provide COFOG data to the SFC for inclusion in its Budget forecasts."[8] We are working with the Scottish Government to include this in the protocol.

[8] Finance and Public Administration Committee (2026) Report on the Scottish Budget 2026-27.

2.15 There is also scope to improve the quality of the COFOG data. Currently, only one COFOG category and one sub-category are assigned to each Level 3 spending line, which is acceptable in most cases. However, the largest budget lines need a more detailed breakdown for analytical scrutiny. For example, the initial 2024-25 Budget allocation for 'NHS Territorial Boards' was £12.4 billion, with £15.3 billion eventually spent. This budget line was assigned a 'Health' COFOG category. However, it is highly unlikely that all the money was for health services. NHS territorial boards are important funders of Integration Joint Boards (IJBs). These contract social care services within their respective areas and are funded by a mix of transfers from the relevant NHS territorial board and councils within the area. IJBs spent £12.9 billion in 2024-25, with around 70 per cent (£9 billion) coming from NHS boards.[9] If transfers to IJBs are known from the outset or reported to the Scottish Government during the year, that part of the budget allocation to NHS territorial boards should be 'Social Protection' rather than 'Health'.

2.16 In addition, the assignment of COFOG categories sometimes seems arbitrary. For example, in the Health and Social Care portfolio, there are often Level 3 spending lines described as 'Social Care Investment', 'Social Care Support' or 'National Care Service'. These consistently get the 'Health' category assigned to them, when their description points more to 'Social Protection'. Similarly, the 'Education and Training' Level 3 spending line in the Health and Social Care portfolio, which is for nursing and midwifery training, is regularly in the 'Health' COFOG, when it seems a better fit for 'Education'.

2.17 The arbitrary assignment of COFOG categories is corrected if the money is transferred to another portfolio at Budget Revisions, as in the two examples given in the previous paragraph. However, it remains a problem when analysing the published COFOG data based on the Budget as introduced.

Recommendation 2

We recommend that the Scottish Government provides us with the COFOG data in sufficient time ahead of our forecast report to allow us to provide the Scottish Parliament with spending analysis.

Recommendation 3

We recommend that the Scottish Government allocates multiple COFOG categories to Level 3 spending lines for large allocations (for example, Health) and assigns the spending in a consistent way.

Recommendation 4

We recommend that the Scottish Government undertakes a systematic and timely review of COFOG assignments to ensure current assignments reflect the nature of the spending line.

[9] Accounts Commission (2026) Integration Joint Boards: Financial bulletin 2024/25.

Medium-Term Financial Strategies

2.18 Originally recommended by the Budget Process Review Group,[10] the Medium-Term Financial Strategy (MTFS) is a document in which the Scottish Government reflects on its medium-term fiscal position. As such, it considers the potential impact of several upside and downside funding and spending scenarios. This provides some helpful insights into the medium-term risks the Government faces.

2.19 The last MTFS in 2025 contained projections for both resource and capital spending over the next five years. The Government then compared its projected spend with the funding outlook at the time with estimate fiscal gaps. As a result, the Government showed both resource and capital spending exceeding the funding available from 2026-27.[11]

2.20 The MTFS was accompanied by a Fiscal Sustainability Delivery Plan (FSDP), which set out actions the Government intended to take to control spending and close the projected gaps.[12] Explaining how the gaps would be closed was a welcome improvement and we encourage the Scottish Government to report on progress made towards the measures outlined in the FSDP.

2.21 The resource spending projections in the MTFS were based on the Scottish Government's assessments of demand for areas like health and social care, local government, and pay. Although we discussed the effect of these projections in our accompanying forecast report, we did not undertake detailed scrutiny of the projections.[13] In addition, the methodology and assumptions behind the capital spending projections were not shared with us or published.

2.22 In our role as Scotland's independent fiscal institution, we were encouraged by the Organisation for Economic Co-operation and Development (OECD) to deepen our analysis of spending beyond devolved social security.[14] To do so, we need the Scottish Government to share all the detailed information available on the spending projections presented in the MTFS, so we can scrutinise projections and identify risks to the Budget. We are working with the Scottish Government to ensure that the protocol between the Scottish Government and Scottish Fiscal Commission includes timings to allow us to undertake this scrutiny as part of our forecast report published alongside the MTFS.

Recommendation 5

We recommend that the Scottish Government includes detailed information on the methodology and assumptions behind spending projections for both resource and capital spending in future MTFS documents.

[10] Budget Process Review Group (2017) Final Report.

[11] Scottish Government (2025) Scotland's fiscal outlook: medium-term financial strategy.

[12] Scottish Government (2025) Fiscal sustainability delivery plan.

[13] Scottish Fiscal Commission (2025) Scotland's Economic and Fiscal Forecasts – June 2025.

[14] OECD (2025) OECD Review of the Scottish Fiscal Commission 2025.

Scottish Spending Reviews

2.23 The UK Spending Review, published in June 2025 provided a degree of multi-year funding clarity for the Scottish Government's Block Grant. The Scottish Government then presented its own multi-year spending plans in January 2026, in the Scottish Spending Review (SSR) alongside the 2026-27 Scottish Budget. This was a welcome development following many years of single-year Scottish Budgets. Multi-year plans should provide clarity on funding levels for public bodies over several years allowing improved planning for delivery of public services.

2.24 In our January 2026 Scotland's Economic and Fiscal Forecasts publication, we commended the Scottish Government for publishing an SSR, noting that it is helpful for MSPs and other stakeholders to see multi-year spending plans. However, we also noted that there is room for improving the transparency of the SSR presentation.

2.25 The SSR set out resource and capital spending plans at the portfolio level. Level 2 information was also provided in the document. However, we noted that this was combined information on resource and capital spending which meant funding for day-to-day public services could not be distinguished from funding for investment in infrastructure, reducing transparency and potentially obscuring pressures faced by different public services. It was not possible to see Level 2 information split between resource and capital, despite that information being known to the Scottish Government. We consider this to be a limitation in transparency. For more detail on levels of budgetary information, see Box 2.2.

Box 2.2: The different levels of Budget information

The Scottish Budget document is structured according to different levels of detail. This helps the Scottish Parliament, analysts, and the public understand how the Budget breaks down from broad categories to specific policy commitments.

There are three levels of Budget lines presented in the document, and Level 4 is published separately from the document in spreadsheet form.

- Level 1 is the highest level and the most aggregated category of spending. These are portfolios, each under the responsibility of a Cabinet Secretary: for example, Education and Skills.
- Level 2 is the first division within portfolios and breaks down the portfolio into broad areas of spending: for example, 'Education Reform' within 'Education and Skills'.
- Level 3 shows a more detailed breakdown, broadly aligned with programmes: for example, 'Curriculum' within 'Education Reform'.
- Level 4 budgets are at the most detailed category of spending line, breaking down Level 3 budget lines into individual projects or policies: for example, 'Schools Reform'.

2.26 Some Level 3 information was provided in the SSR for the largest areas of spending. For example, the Scottish Government published total funding for each health board, as well as some Level 3 local government funding. However, there was less detail provided than in the previous full SSR in 2011, which presented Level 3 allocations across all areas.

2.27 Many Scottish public bodies have their spending allocations presented at Level 3. In the absence of that information, it is not possible for key public bodies like Skills Development Scotland and the Scottish Environment Protection Agency to look at the SSR and see their funding outlook.

Recommendation 6

We welcome the Scottish Government Spending Review. We recommend that, where possible, these should be published regularly to provide as much certainty and transparency as possible on multi-year spending plans.

Recommendation 7

We recommend that the Scottish Government produces future SSRs that provide budgetary information at Level 3 to give public bodies and other stakeholders a clearer indication of the Scottish Government's spending priorities, and to allow them to better plan on a multi-year basis.

Recommendation 8

We recommend that the Scottish Government publishes SSRs with Level 2 and Level 3 spending plans split between resource and capital.

Recommendation 9

We recognise that spending plans in SSRs are indicative until the Scottish Parliament votes on the Scottish Budget for each financial year and that changes will inevitably be required. We therefore recommend that future Scottish Spending Reviews contain commentary and explanation on budget priorities – specifically, which areas of spending the Scottish Government would look to prioritise should additional funding become available, and which areas will see spending reduced if funding in the future is lower than expected.

2.28 The 2025 MTFS had outlined a fiscal gap from 2026-27, and the FSDP had set out measures on how to close it. In the January 2026 SSR the Scottish Government balanced the budgets for those same years. There had been changes to funding levels since the MTFS, as well as changes to our social security forecasts, but a large share of the gap was attributable to spending decisions made at the SSR. Since the spending projections in the MTFS and the spending plans in the SSR were presented on different basis, it was not possible to establish which spending decisions had enabled the fiscal gap to close.

Recommendation 10

We recommend the Scottish Government explains how the spending projections set out in the MTFS differ to plans set out in a SSR and explain the decisions made at an SSR to balance the budget where the preceding MTFS had identified a gap.

Efficiency and reform plans

2.29 As part of the 2026 SSR, the Scottish Government published an efficiency and reform plan indicating how savings will be achieved within each portfolio.[15]

2.30 In total, the Government identified £1.5 billion of savings to be delivered across three years, from 2026-27 to 2028-29. These were a mix of workforce savings, efficiencies in corporate functions, and other service reforms. Delivery of these is expected to allow the Government's priorities to be achieved within the allocations given at the SSR. If these savings do not materialise, this will create challenges for the Scottish Government to deliver public services as planned while balancing its Budget.

2.31 We welcomed the publication of these plans in our January 2026 report. We noted that "on-going monitoring of progress against these plans will be important in ensuring the required savings are on track to be delivered."[16]

Recommendation 11

We recommend that, ahead of the Scottish Budget, the Scottish Government should set out progress on the planned efficiencies, developments on public sector pay and workforce, and how the spending pressures it faces have changed since the Spending Review in January. The Scottish Government should then regularly report on progress on reforms and efficiency savings in its Budget. For example, the 2027-28 Scottish Budget should include savings plans for that year, and a summary of achieved savings. This should be broken down by portfolio and by spending amounts. The Scottish Government should also identify any required changes to spending plans if the planned efficiencies are not achieved.

[15] See Annex B in Scottish Government (2026) Scottish Spending Review 2026.

[16] Scottish Fiscal Commission (2026) Scotland's Economic and Fiscal Forecasts – January 2026.

Other publications

Infrastructure Delivery Pipeline

2.32 The Scottish Government published an Infrastructure Delivery Pipeline (IDP) alongside the SSR in January 2026. This was welcome.

2.33 While the IDP was developed alongside the SSR, it only covered part of the allocations and was presented in a different format. The IDP listed projects the Government is committed to delivering. Some of these may be started or completed during the SSR period of 2026-27 to 2029-30 if business cases are developed and signed off, but the funding allocated to these projects is unclear, making it difficult for MSPs to scrutinise plans.

Recommendation 12

We recommend that the Scottish Government publishes the future Infrastructure Delivery Pipelines and Budget and Spending Review documentation in a way that allows for clear comparisons in spending and funding allocations.

Transparency of presentation

2.34 In this section we discuss issues around the transparency of budget information across a range of the Scottish Government's publications.

2.35 The Scottish Budget includes helpful supporting documents alongside the Scottish Budget, including Excel spreadsheet tables containing portfolio and various levels of budgetary information. However, the Scottish Government has not published spreadsheet tables alongside the Budget Revisions, MTFS, or the most recent Spending Review. We also note that the presentation of budgetary information is not provided in a consistent format, making it challenging for users to read across different documents.

2.36 One recommendation from our 2025 Fiscal Update report related to the issue following the change in the UK Government in 2024 which resulted in £1.3 billion being added to funding in year for 2024-25, but after the ABR had been closed. This meant the baseline comparator was wrong. We stated:

2.37 "If the Scottish Government were to agree with the Finance and Public Administration Committee a threshold for in-year funding changes following the ABR, it could improve scrutiny of the Budget. If the threshold is exceeded, it should trigger a requirement for the Scottish Government to indicate, as part of the Budget documents for the year ahead, the new level of funding and how that funding would be spent, with decisions to be confirmed in the SBR. This would effectively mean the Scottish Government should provide an early indication of how it plans to allocate the funding in the SBR, which could then be the basis for comparisons between years. This would mean year-on-year comparisons in spending would be more informative."[17]

[17] Scottish Fiscal Commission (2025) Fiscal Update – August 2025.

Recommendation 13

We recommend that the Scottish Government always publishes relevant tables in spreadsheets alongside the Scottish Budget, Autumn and Spring Budget Revisions, the MTFS, and Spending Review documents.

Recommendation 14

We recommend that the Scottish Government presents budgetary information across fiscal documents in a consistent way, making it easier for users to compare across the different documents.

Recommendation 15

We recommend that the Scottish Government considers the recommendation we made in our 2025 Fiscal Update – specifically, that where a threshold of in-year funding changes is exceeded, it triggers a requirement for the Scottish Government to indicate in its Budget how that funding will be allocated.

Climate change costs data

Costs associated with the Climate Change Plan and Scottish National Adaptation Plan

2.38 Climate change can require spending to mitigate emissions, to adapt to climate change, and to respond to damage from climate change. The impact on the devolved Scottish public finances depends on how these forms of spending are split between the public and private sector, as well as on how spending is split between the Scottish, UK, and local governments.

2.39 We have previously made recommendations on how the Scottish Government should present the costs in its Climate Change Plan (CCP)[18] and the Scottish National Adaptation Plan (SNAP3).[19] We recommended that the costs associated with each policy should be clearly published. This should include the cost for each financial year, how the cost is split between the public and private sectors, and how the cost is split between different levels of government.[20]

[18] Scottish Government (2026) Scotland's Climate Change Plan: 2026-2040.

[19] Scottish Government (2024) Climate change: Scottish National Adaptation Plan 2024-2029.

[20] Scottish Fiscal Commission (2025) Letter from the Chair to the Net Zero, Energy and Transport Committee – 25 March 2025.

2.40 Specific to the CCP, we have flagged that, while policies are costed, proposals are not, and the split between emissions reductions in each remains unclear.[21] Without costing data of both policies and proposals we cannot meaningfully assess the cost of delivering the CCP.

2.41 We recommended that the plans should be presented in a way which allows spending on key policies and programmes to be explicitly identified in the Scottish Budget and tracked consistently over time.[22,23] The presentation, classification and format of any financial material, including information on costs, in the plans should be consistent with how the same information is presented in Budget documents.[24] Each Budget and outturn report should then identify spending on policies and programmes in the CCP and SNAP3 so that spending plans can be linked to delivered spending. This would ensure it is possible to monitor and track spending to improve transparency.

2.42 We made these recommendations so that the expected level of spending is clear and delivery of these plans can be monitored. This information would allow us to assess risks to fiscal sustainability, as the failure to reduce emissions or invest in adaptation will have implications for future spending. The CCP and SNAP3 do contain some costing data, but this is incomplete and we cannot identify what spending is required by the devolved public sector.

Recommendation 16

We recommend that the Scottish Government clearly sets out the cost associated with each policy or proposal within the CCP and SNAP3. This should include the cost for each financial year, how the cost is split between the public and private sectors, and how the cost is split between different levels of government.

Recommendation 17

We recommend that the Scottish Government publishes climate change cost data in accessible spreadsheets, alongside information about how the data was calculated and whether any accompanying assumptions were used when formulating these datasets.

[21] Scottish Fiscal Commission (2026) Why robust data is essential for assessing Scotland's Climate Change Plan.

[22] Scottish Fiscal Commission (2025) Letter from the Chair to the Net Zero, Energy and Transport Committee – 25 March 2025.

[23] Scottish Fiscal Commission (2024) Statement of Data Needs – August 2024.

[24] Scottish Fiscal Commission (2025) Letter from the Chair to the Net Zero, Energy and Transport Committee – 25 March 2025.

Recommendation 18

We recommend that the Scottish Government extends the Climate Change Assessment of the Scottish Budget to allow identification of spending on policies and programmes in the CCP and SNAP3.

Recommendation 19

We recommend that the Scottish Government publishes the Climate Change Assessment alongside outturn spending regarding mitigation, adaptation, or damages as a result of climate change.

2.43 The requirements of a well-adapted Scotland are less clear than the requirements to get to net zero, as the exact course of climate change impacts are unknown. However, in the short to medium term there is sufficient clarity on adaptation needs to allow for targets on adaptation to be set. Linking adaptation ambition to quantifiable targets would enable better costing and planning of spending as well as monitoring of delivery.

Recommendation 20

We recommend that the Scottish Government creates targets specific to adaptation for SNAP3.

Climate change damage

2.44 The Scottish Government has not indicated how much it may need to spend on damages from climate change. As the exact path of climate change is unknown, planning future spending on climate change damage would be imprecise, but some damage is inevitable and should be prepared for. As more extreme weather events take place, marking Scottish Government and Local Government spend on climate change damage in outturn data would help track this over time. This would allow monitoring of impact and could inform planning and modelling of potential future costs.

Recommendation 21

We recommend that the Scottish Government tracks unplanned spending in response to climate change damages in outturn data, including spending by local government in its Local Government Finance Statistics.

2.45 Scottish Government's planning around climate change damages would be supported by knowing UK Government spending in this area. As well as building the evidence on the impact of climate change damage in the UK, whether climate change damage affects UK Government spending in devolved areas has implications for the Scottish Government. If the UK Government incurs costs due to damages in devolved areas, this may result in additional funding for the Scottish Government through the Block Grant. However, if climate damage is greater in Scotland, the Scottish Government will need to manage the costs from within its existing budget. The increasing risk of climate change damage could make the Scottish Budget more vulnerable to volatility. Knowing the spend in response to climate change damages across the UK, Scottish, and local governments would help track this fiscal risk and plan for the future.

Recommendation 22

We recommend that the UK Government reports spending in response to climate changes damages in its outturn data.

Data to inform our forecasts

Air Departure Tax

Before introduction

2.46 Following the devolution of Air Passenger Duty (APD), the Scottish Government plans to introduce Air Departure Tax (ADT) from 1 April 2027. ADT will replace UK APD for passengers departing from Scottish airports and will be administered by Revenue Scotland.

2.47 Our Fiscal Update, published alongside this report, presents our first forecast of ADT.[25] The Scottish Government has stated that ADT rates and bands will match APD in 2027-28. However, the treatment of the Highlands and Islands exemption will differ from APD, and a Private Jet Supplement is planned from 2028-29. Rates, bands and other features of ADT could diverge further from APD in future. Until outturn data becomes available from Revenue Scotland, our forecast will rely on a combination of Civil Aviation Authority passenger statistics, HM Revenue and Customs APD statistics, and modelling assumptions. These sources do not provide a complete and timely Scotland-specific breakdown of passengers by tax band, rate type, and exemption which we need to produce the ADT forecast.

2.48 For example, the most recent airport survey information used to estimate the distribution of passengers by band and rate type dates from 2018 for Aberdeen, Edinburgh, and Glasgow airports. HMRC publishes UK-level APD data by band and rate type, but it cannot identify the airport or nation in which the liability arose. This increases uncertainty in the initial ADT forecast.

[25] Scottish Fiscal Commission (2026) Fiscal Update – August 2026.

After introduction

2.49 Once ADT is in operation, Revenue Scotland statistics should provide the main evidence base for our forecast. Revenue Scotland has engaged constructively with us while developing the ADT return. The return is being developed, and it is important for us that the information collected is sufficiently detailed and timely to support forecasting and policy costing. Figure 2.2 presents the data requirements we set out to Revenue Scotland.

2.50 For the baseline forecast, we need the number of passengers and tax due, split by airport of departure, destination band, and rate type. The data should identify the date of flight and be available at least quarterly. A consistent time series by date of flight is needed to assess seasonality and changes in passenger demand.

2.51 We also need the total number of exempt passengers and, where feasible, a breakdown by exemption type. This should include children, transfer or transit passengers, and passengers covered by the Highlands and Islands exemption. Information on intermediate and transfer passengers is particularly important because the ADT treatment of connecting journeys will differ from APD.

Figure 2.2: Core data requirements for Air Departure Tax

Data item	Priority	Purpose
Passenger numbers and tax due by destination band and rate type	Essential	Forecast the tax base and reconcile liabilities
Airport of departure	Essential	Capture differences in route mix and airport-level trends
Date of flight, reported at least quarterly	Essential	Align liability to activity and model seasonality
Total exempt passengers	Essential	Reconcile chargeable and non-chargeable passengers
Exempt passengers by exemption type	High	Model children, transfer/transit and Highlands and Islands exemptions
Intermediate and transfer passengers	High	Model connecting journeys and the revised exemption
Refunds and adjustments	Desirable	Explain revisions between liabilities and receipts

Source: Scottish Fiscal Commission.

2.52 Revenue Scotland has informed us that from the tax return it should be able to provide data on passenger numbers and tax due by destination band and rate type, and total exempt passengers. It does not intend to collect any of the other information we require as part of its ADT tax return as it is not necessary for Revenue Scotland to carry out its operational functions.

2.53 This means we will need to use other sources of information to inform our forecasts, such as data from the Civil Aviation Authority. However, the lack of data from the tax return does increase the risk of forecast error, as other sources of data on things such as passenger numbers might not align with Revenue Scotland data on tax-liable passengers.

Recommendation 23

We recommend that Revenue Scotland continues to engage with us on our core data requirements and the development of the ADT tax return and considers expanding the information collected.

Potential future policy changes

2.54 Detailed data will improve our ability to estimate the effect of future policy changes. If Scottish rates diverge from APD, the effect may differ by airport, route, destination band, and class of travel. Airport-level band and rate data would allow us to produce a static costing and identify where behavioural responses are most likely to matter.

2.55 Some behavioural analysis will require supplementary evidence that is unlikely to be available from the tax return. This could include route-level fare information, passenger origin or airport catchment data, and evidence on own-price and cross-price elasticities. We will continue to use Civil Aviation Authority data and other external indicators alongside Revenue Scotland data.

2.56 The planned Private Jet Supplement may require information on aircraft characteristics as well as passenger numbers and tax due. Depending on the final policy design, relevant characteristics could include aircraft weight, seating configuration, flight type, and airport of departure.

Recommendation 24

We recommend that Revenue Scotland and the Scottish Government continue to engage with us as the private jet supplement is designed so that the information needed to forecast and cost the policy can be identified.

Chapter 3 Summary

3.1 This chapter summarises the broad range of data needs covered in this report. We will evaluate progress on each of these in our next Statement of Data Needs, which we expect to publish in 2028.

Figure 3.1: Summary of recommendations

Topic	Recommendation
Funding and spending	1. We continue to recommend that the Scottish Government presents all routine Budget transfers in the spending portfolio into which they will ultimately move – so that the Scottish Parliament, the media and everyone interested in the Scottish Budget can understand as clearly as possible how plans are changing from year to year. The Scottish Government should set out at the time of the Budget the expected value of any routine in-year Budget transfers which have not been baselined in the Budget.
Funding and spending	2. We recommend that the Scottish Government provides us with the COFOG data in sufficient time ahead of our forecast report to allow us to provide the Scottish Parliament with spending analysis.
Funding and spending	3. We recommend that the Scottish Government allocates multiple COFOG categories to Level 3 spending lines for large allocations (for example, Health) and assigns the spending in a consistent way.
Funding and spending	4. We recommend that the Scottish Government undertakes a systematic and timely review of COFOG assignments to ensure current assignments reflect the nature of the spending line.
Funding and spending	5. We recommend that the Scottish Government includes detailed information on the methodology and assumptions behind spending projections for both resource and capital spending in future MTFS documents.
Funding and spending	6. We welcome the Scottish Government Spending Review. We recommend that, where possible, these should be published regularly to provide as much certainty and transparency as possible on multi-year spending plans.
Funding and spending	7. We recommend that the Scottish Government produces future SSRs that provide budgetary information at Level 3 to give public bodies and other stakeholders a clearer indication of the Scottish Government's spending priorities, and to allow them to better plan on a multi-year basis.

Funding and spending	8. We recommend that the Scottish Government publishes SSRs with Level 2 and Level 3 spending plans split between resource and capital.
Funding and spending	9. We recognise that spending plans in SSRs are indicative until the Scottish Parliament votes on the Scottish Budget for each financial year and that changes will inevitably be required. We therefore recommend that future Scottish Spending Reviews contain commentary and explanation on budget priorities – specifically, which areas of spending the Scottish Government would look to prioritise should additional funding become available, and which areas will see spending reduced if funding in the future is lower than expected.
Funding and spending	10. We recommend the Scottish Government explains how the spending projections set out in the MTFS differ to plans set out in a SSR and explain the decisions made at an SSR to balance the budget where the preceding MTFS had identified a gap.
Funding and spending	11. We recommend that ahead of the Scottish Budget, the Scottish Government should set out progress on the planned efficiencies, developments on public sector pay and workforce, and how the spending pressures it faces have changed since the Spending Review in January. The Scottish Government should then regularly report on progress on reforms and efficiency savings in its Budget. For example, the 2027-28 Scottish Budget should include savings plans for that year, and a summary of achieved savings. This should be broken down by portfolio and by spending amounts. The Scottish Government should also identify any required changes to spending plans if the planned efficiencies are not achieved.
Funding and spending	12. We recommend that the Scottish Government publishes the future Infrastructure Delivery Pipelines and Budget and Spending Review documentation in a way that allows for clear comparisons in spending and funding allocations.
Funding and spending	13. We recommend that the Scottish Government always publishes relevant tables in spreadsheets alongside the Scottish Budget, Autumn and Spring Budget Revisions, the MTFS, and Spending Review documents.
Funding and spending	14. We recommend that the Scottish Government presents budgetary information across fiscal documents in a consistent way, making it easier for users to compare across the different documents.
Funding and spending	15. We recommend that the Scottish Government considers the recommendation we made in our 2025 Fiscal Update – specifically, that where a threshold of in-year funding changes is exceeded, it triggers a requirement for the Scottish Government to indicate in its Budget how that funding will be allocated.

Climate change	16. We recommend that the Scottish Government clearly sets out the cost associated with each policy or proposal within the CCP and SNAP3. This should include the cost for each financial year, how the cost is split between the public and private sectors, and how the cost is split between different levels of government.
Climate change	17. We recommend that the Scottish Government publishes climate change cost data in accessible spreadsheets, alongside information about how the data was calculated and whether any accompanying assumptions were used when formulating these datasets
Climate change	18. We recommend that the Scottish Government extends the Climate Change Assessment of the Scottish Budget to allow identification of spending on policies and programmes in the CCP and SNAP3.
Climate change	19. We recommend that the Scottish Government publishes the Climate Change Assessment alongside outturn spending regarding mitigation, adaptation, or damages as a result of climate change.
Climate change	20. We recommend that the Scottish Government creates targets specific to adaptation for SNAP3.
Climate change	21. We recommend that the Scottish Government tracks unplanned spending in response to climate change damages in outturn data, including spending by local government in its Local Government Finance Statistics.
Climate change	22. We recommend that the UK Government reports spending in response to climate changes damages in its outturn data.
Tax	23. We recommend that Revenue Scotland continues to engage with us on our core data requirements and the development of the ADT tax return and considers expanding the information collected.
Tax	24. We recommend that Revenue Scotland and the Scottish Government continue to engage with us as the private jet supplement is designed so that the information needed to forecast and cost the policy can be identified.

Source: Scottish Fiscal Commission.

Annex A
Previous requests

A.1 This annex details the progress on the issues we raised in previous Statements of Data Needs.

A.2 We only report on recommendations which in previous years we considered to be in progress, or which had not yet seen any progress. If we now consider them closed, we will not be reporting on them again.

Figure A.1: Log of past recommendations

Topic	Improvement requested	Addressed to	Progress
SDN 2024			
Funding and spending	Publish and regularly update a machine-readable, open-source dataset with unrounded spending plans, down to Level 3 and COFOG category and sub-category, for as many financial years as is reasonably feasible. It should include plans at each stage of the budget's lifecycle for each level of the spending hierarchy and COFOG category as well as actual spent amounts (outturn) when available.	Scottish Government	In progress
Funding and spending	Share spending data reconciled with total discretionary funding with sufficient time ahead of setting the Budget.	Scottish Government	Closed – delivered
Funding and spending	Add unique codes to each Level 3 line when publishing the machine-readable, open-source dataset suggested in Recommendation 1 (SDN 2024).	Scottish Government	No progress
Funding and spending	Publish mapping of Level 3 lines when they get merged, split, or redefined. Associated amounts should be unrounded.	Scottish Government	No progress
Funding and spending	Publish funding tables with unrounded amounts at Scottish Budgets, Medium-Term Financial Strategies, Budget Revisions, and provisional and final outturn, in a consistent machine readable and open-source format.	Scottish Government	In progress

Funding and spending	Introduce and publish results of its planned net zero assessment and introduce a similar methodology relating to adaptation to assess the implications of spending decisions on climate change mitigation and adaptation.	Scottish Government	Closed – partially delivered
Funding and spending	Include in the Climate Change Plan the effect of each policy on reducing emissions and their cost, split between public and private sectors where appropriate, in a way that is consistent and trackable over time.	Scottish Government	Closed – partially delivered
Funding and spending	Set out in the Scottish National Adaptation Plan how each policy meets adaptation outcomes and their associated cost, split between public and private sectors where appropriate, in a way that is consistent and trackable over time.	Scottish Government	Closed – partially delivered
Funding and spending	Keep improving the Climate Change Assessment of the Scottish Budget and update it as the budget changes. Show if spend supports mitigation, adaptation, or both.	Scottish Government	In progress
Funding and spending	Ensure timely publication of Barnett funding data, either by updating the Block Grant Transparency at each UK fiscal event or directly releasing detail on Barnett consequentials.	HM Treasury, Scottish Government	Closed – partially delivered
Funding and spending	Provide the SFC with statutory access to the relevant information its departments and public bodies hold.	UK Government	No progress
Economy and tax	Publish a timetable for LFS/TLFS and APS reweighting exercises and wider developments, with full and clear information about planned changes for all UK nations.	Office for National Statistics	In progress
Economy and tax	Work jointly to ensure availability of Scottish labour market estimates of high quality and consistent with UK estimates.	Office for National Statistics, National Records of Scotland, Scottish Government	In progress

Economy and tax	Finalise publication of the regional breakdown of RTI data by private and public sectors (employees, mean pay, aggregate pay).	HMRC	In progress
Economy and tax	Supply, where possible, consistent projections of basic pay awards, average pay bills, total paybill, and workforce for the devolved public sector in sufficient time for the SFC to consider for its forecasts alongside the Scottish Budget and MTFS.	Scottish Government	Closed – Delivered
Economy and tax	Consider our data needs in relation to potential future policy changes to Scottish Aggregates Tax (SAT), and to continue to develop SAT return with insight from the Scottish Government to anticipate likely future policy changes.	Revenue Scotland	In progress
Social security	Publish detailed statistics on the outcome of award reviews of disability payments as part of its publications.	Social Security Scotland	Closed – delivered
Social security	Publish quarterly data on the number of people transferred from DLA for Adults and their payment award levels.	Social Security Scotland	Closed – no longer required
Social security	Publish detailed statistics on the characteristics of the people in receipt of different carer payments, as well as the cared-for person’s qualifying payment.	Social Security Scotland	In progress
Social security	Keep providing information on methodology changes, and their effect on published statistics.	Social Security Scotland	In progress
Social security	Produce quarterly statistics like those from the Department for Work and Pensions for payments yet to be launched.	Social Security Scotland	In progress
SDN 2022			
Social security	Develop an online tool similar to Stat-Xplore to allow stakeholders to access the specific data they require.	Social Security Scotland	In progress

Funding and spending	Consider whether the SFC should be given a statutory right to access information held by UK Government departments and public bodies as part of the fiscal framework review.	Scottish Government, UK Government	No progress
Economy	Continue to consider how to improve regional wages and earnings data using RTI and other sources.	Office for National Statistics, HMRC, Scottish Government	In progress
Economy	Publish a regional (NUTS1) breakdown of RTI data by private and public sectors (employees, mean pay, aggregate pay).	HMRC	In progress
Economy	Provide the SFC with additional information, where feasible, to improve our forecast of public sector employment and its internal consistency with our public sector earnings forecast and the overall government spending position.	Scottish Government	Closed – delivered
Economy	Develop regional inflation data and price deflators.	Scottish Government, Office for National Statistics	In progress
SDN 2019			
Economy	Provide QNAS breakdown of public sector expenditure by different levels of government.	Scottish Government	In progress
Economy	Address Scottish data gaps: for example, long-term economic time series, trade, business investment, capital stock.	Scottish Government, Office for National Statistics	In progress
Income tax	Supply evidence on how RTI liabilities data is compiled and divergences from outturn data.	HMRC	In progress
Value Added Tax (VAT)	Produce outturn data revision policy.	HMRC	In progress

Land and Buildings Transaction Tax (LBTT)	Supply pre-2003 property price and transactions data.	Registers of Scotland	No progress
Land and Buildings Transaction Tax (LBTT)	Provide public sector shared access to records of properties.	Scottish Government	No progress
SDN 2018			
Value Added Tax (VAT)	Create a detailed Assignment Outturn Model for VAT in Scotland, with clear timeline for updates.	HMRC, Scottish Government, HM Treasury	In progress
Value Added Tax (VAT)	Publish headline figures for the Standard Rated Share model.	HMRC, Office for Budget Responsibility	No progress
Value Added Tax (VAT)	Publish policy re-costings which are significant in value.	Office for Budget Responsibility	In progress
Social security	Supplement Discretionary Housing Payment statistics with further data on mitigation of the 'Bedroom Tax'.	Scottish Government	Closed – now delivered by the DWP

Source: Scottish Fiscal Commission.

Additional information

Abbreviations

ABR	Autumn Budget Revision
ADP	Adult Disability Payment
ADT	Air Departure Tax
APD	Air Passenger Duty
APS	Annual Population Survey
CAPP	Carer Additional Person Payment
CCP	Climate Change Plan
COFOG	Classification of the Functions of Government
DLA	Disability Living Allowance
DWP	Department for Work and Pensions
FPAC	Finance and Public Administration Committee
FSDP	Fiscal Sustainability Delivery Plan
HM	His Majesty's
HMRC	His Majesty's Revenue and Customs
IDP	Infrastructure Delivery Pipeline
IJB	Integration Joint Board
LBTT	Land and Buildings Transaction Tax
LFS	Labour Force Survey
MSP	Member of the Scottish Parliament
MTFS	Medium-Term Financial Strategy
NHS	National Health Service
NUTS1	First-level Nomenclature of Territorial Units for Statistics
OECD	Organisation for Economic Co-operation and Development
QNAS	Quarterly National Accounts Scotland
RTI	Real Time Information
SAT	Scottish Aggregates Tax
SBR	Spring Budget Revision
SDN	Statement of Data Needs
SFC	Scottish Fiscal Commission
SNAP3	Third Scottish National Adaptation Plan
SSR	Scottish Spending Review
TLFS	Transformed Labour Force Survey
UK	United Kingdom
VAT	Value Added Tax

A full glossary of terms is available on our website: Glossary I Scottish Fiscal Commission.

Professional standards

The SFC is committed to fulfilling our role as an Independent Fiscal Institution, in line with the principles set out by the Organisation for Economic Co-operation and Development (OECD).[26] [27]

The SFC also seeks to adhere to the highest possible standards for analysis. While we do not produce official statistics, we voluntarily apply as far as possible the UK Statistics Authority's Code of Practice for Statistics. Further details and our statement of voluntary application can be found on our website.[28]

Correspondence and enquiries

We welcome comments from users about the content and format of our publications. If you have any feedback or general enquiries about this publication or the SFC, please contact info@FiscalCommission.scot. Press enquiries should be sent to press@FiscalCommission.scot.

All charts and tables in this publication have also been made available in spreadsheet form on our website. For technical enquiries about the analysis and data presented in this paper please contact the responsible analyst:

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[26] OECD (2014) Recommendation of the Council on Principles for Independent Fiscal Institutions.

[27] OECD (2025) OECD Review of the Scottish Fiscal Commission 2025.

[28] Scottish Fiscal Commission (2025) Statement of Voluntary Application of the Code of Practice for Statistics and Error Policy.

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