

Deputy First Minister and Cabinet Secretary for Finance  
Leas Phrìomh Mhinistear agus Rùnaire a' Chaibineit  
airson Ionmhas

Shona Robison MSP  
Seòna Robastan BPA



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The Scottish Parliament  
Edinburgh  
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By email: [FPA.committee@parliament.scot](mailto:FPA.committee@parliament.scot)

29 June 2023

Dear Kenny,

I am writing to you today to confirm the membership of the group and share the terms of reference for the group. This letter follows from my interim update on the 21 June.

### Purpose of the group

The Tax Advisory Group will provide strategic advice on tax policy and strategy to the Scottish Government. It will draw on a diverse range of perspectives and expertise to consider the whole tax system and approach to tax policy. It will also build a strong network of voices involved in tax policy debate, with the aim of supporting the public understanding of tax.

### Membership

I noted in my previous letter that invitations had been sent out to members with a range of backgrounds including industry representatives, academics, trade unions and local government.

#### Membership:

- Stuart Adam, senior economist at the Institute for Fiscal Studies
- Dave Moxham, Deputy General Secretary at the Scottish Trades Union Congress
- Mairi Spowage, Director of the Fraser of Allander Institute
- Jim McCormick, Chief Executive of the Robertson Trust
- Katie Hagmann, COSLA Resources spokesperson
- Aidan O'Carroll, Chair of Revenue Scotland and former Chair of the Institute of Directors in Scotland
- Liz Cameron, Chief Executive of the Scottish Chambers of Commerce

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- Charlotte Barbour, Director of Regulatory Authorisations at the Institute of Chartered Accountants of Scotland and Deputy President of the Chartered Institute of Taxation
- Professor David Heald, Emeritus Professor in the Adam Smith Business School, University of Glasgow

I intend for the group to meet three times this year, with the first meeting of the group taking place in Edinburgh on the 20 July. A record of minutes of the Group's meetings will be provided by my officials to all members of the Group. Minutes from the meetings will be published once agreed by the group alongside pre-reading materials, in the interest the Scottish Government's commitment to open government.

I have copied this letter to all members of the committee for information and I would like to take the opportunity to thank you for your interest in the Tax Advisory Group, and for the scrutiny the Committee provides.

**SHONA ROBISON**

**Copy to:**

Liz Smith MSP  
John Mason MSP  
Michael Marra MSP  
Ross Greer MSP  
Douglas Lumsden MSP  
Michelle Thomson MSP  
Keith Brown MSP

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**Tax Advisory Group – Terms of Reference**

**June 2023**



<p><b>Purpose</b></p>	<p>The Tax Advisory Group will:</p> <ul style="list-style-type: none"> <li>➤ Provide strategic advice on tax policy and strategy to the Scottish Government;</li> <li>➤ Draw on a diverse range of perspectives and expertise to consider the whole tax system and approach to tax policy, and</li> <li>➤ Build a strong network of voices involved in tax policy debate, supporting public understanding of tax.</li> </ul>
<p><b>Remit</b></p>	<p>The group’s strategy and policy advisory remit, in support of an inclusive approach to tax policymaking, will be as follows:</p> <ul style="list-style-type: none"> <li>➤ Analyse and assess the sustainability of the Scottish tax system, including: <ul style="list-style-type: none"> <li>○ The objectives for the tax system,</li> <li>○ The breadth of the tax base,</li> <li>○ Long term risks and opportunities for tax policy making,</li> <li>○ The constitutional setting and Scotland’s tax setting powers within this.</li> </ul> </li> <li>➤ Support the Scottish Government’s objectives for broad public engagement, including: <ul style="list-style-type: none"> <li>○ Considering the merits and scope of a “national conversation” on tax,</li> <li>○ Identifying hard to reach groups that should be represented in tax debates,</li> <li>○ Engaging with their stakeholders to deepen the understanding of the tax policy landscape in Scotland.</li> </ul> </li> </ul>
<p><b>Organisation</b></p>	<p>Meets 3 times in 2023, and a minimum of four times each year hereafter for the remainder of this parliamentary term, with additional meetings convened by the Chair as deemed necessary.</p> <p>Agenda and papers for meetings will normally be sent to Group members one week before each meeting.</p> <p>The Chair, or in her absence her nominated deputy, will preside at meetings of the Group.</p> <p>At each meeting a minimum of five Group members, excluding the Chair (or nominated representative), must be present for the meeting to be deemed quorate.</p>

	<p>Where members are unable to attend a particular meeting of the Group, their views on items on the agenda for that meeting will be sought in correspondence, wherever possible in advance of the meeting.</p> <p>A record of minutes of the Group's meetings will be provided by Scottish Exchequer officials to all members of the Group. Minutes from the meetings will be published once agreed by the group alongside pre-reading materials, in the interest the Scottish Government's commitment to open government.</p>
<p><b>Membership</b></p>	<ul style="list-style-type: none"> <li>• Stuart Adam, senior economist at the Institute for Fiscal Studies</li> <li>• Dave Moxham, Deputy General Secretary at the Scottish Trades Union Congress</li> <li>• Mairi Spowage, Director of the Fraser of Allander Institute</li> <li>• Jim McCormick, Chief Executive of the Robertson Trust</li> <li>• Katie Hagmann, COSLA Resources spokesperson</li> <li>• Aidan O'Carroll, Chair of Revenue Scotland and former Chair of the Institute of Directors in Scotland</li> <li>• Liz Cameron, Chief Executive of the Scottish Chambers of Commerce</li> <li>• Charlotte Barbour, Director of Regulatory Authorisations at the Institute of Chartered Accountants of Scotland and Deputy President of the Chartered Institute of Taxation</li> <li>• Professor David Heald, Emeritus Professor in the Adam Smith Business School, University of Glasgow</li> </ul>
<p><b>Governance</b></p>	<p>The Tax Advisory Group is a non-statutory advisory group.</p> <p>--</p> <p>These Terms of Reference, including membership, will be reviewed annually.</p>