



The Scottish Parliament
Pàrlamaid na h-Alba

Alyson Stafford
Director-General Scottish Exchequer

Public Audit Committee
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The Scottish Parliament
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17 May 2023

Dear Alyson,

Administration of Scottish income tax 2021/22

Thank you for providing evidence to the Public Audit Committee meeting on [11 May 2023](#) on the administration of Scottish income tax 2021/22.

The Committee welcomes the joint commitment made by the Scottish Government and HM Revenue and Customs at this meeting to start publishing the minutes of the Scottish Income Tax Board from the current tax year, 2023-24. This is a positive step in improving the transparency of the governance arrangements for Scottish income tax.

We note that the first minutes for 2023-24 will be shared with the Committee after the board next meets in July 2023. In advance of this, the Committee would be grateful if you could provide the terms of reference for the Scottish Income Tax Board.

During the meeting, we sought to establish when discussions between the Scottish Government and the UK Government on the renegotiation of the fiscal framework would commence, recognising that there has been a significant delay in progressing

this work. While you were able to confirm that discussions were resuming, the Committee asks that you provide more specific information on when these discussions will commence, and the timeframe for the fiscal framework review.

The Committee would be grateful for a response by **14 June 2023**.

Yours sincerely

**Richard Leonard MSP,
Convener**