

From: [Redacted]

Sent: 16 May 2018 15:47

To: [Redacted] Grisewood A (Aidan)

Cc: Ireland J (John); [Redacted]

Subject: OFFICIAL SENSITIVE – Final Forecasts and Fact-check – Scottish Landfill Tax (SLFT) – May 2018

In accordance with the Protocol, the Commission is now formally sharing our final forecasts with the Scottish Government and sharing our report for fact-checking purposes. Please below the final forecast for Scottish Landfill Tax (SLFT), in the absence of a significant QA issue these forecasts will not change.

Forecast of Scottish Landfill Tax

£ million	2016-17 Outturn	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	148	142	114	93	95	87	87	88

The Scottish Government is invited to confirm the factual accuracy of the report, accompanying spreadsheets and the presentation of Scottish Government policy. As per the protocol we require any comments to be received by the end of Monday 21st May. For ease we are sending the report in sections directly to the relevant teams, please ensure that all relevant people in the Scottish Government are included on this copy list and have sight of the report.

This report and forecasts are being shared strictly for the purposes of commenting on the factual accuracy of the report and for the development of the Scottish Government's Medium Term Financial Outlook. The report and forecasts contains Scottish Fiscal Commission assumptions and determinants that are classified as OFFICIAL-SENSITIVE until the time of publication, they must be protected at all times and must not be shared beyond those requiring access for the purposes of fact-checking.

Please note that the report is still being finalised and the Commission retains the right to change any element of the report. As per the protocol the report will be shared with the Cabinet Secretary for Finance and the Constitution on Thursday 24th May. A final pre-release version will be shared with the Cabinet Secretary on Wednesday 30th May and the final version of the report will be published on Thursday 31st May.

We will also cover SLfT in the summary section of the report, this is still in development as we work on the overall narrative of the report. We will provide this separately for fact-checking on the 22nd May, and invite comments on factual accuracy back from the Scottish Government by the morning of the 24th May. The final version of the report will be provided to the Cabinet Secretary for Finance and Constitution in the afternoon of the 24th May.

Kind Regards,
[Redacted]

From: [Redacted]

Sent: 21 May 2018 16:09

To: [Redacted] Grisewood A (Aidan)

Cc: Ireland J (John); [Redacted]

Subject: RE: OFFICIAL SENSITIVE – Final Forecasts and Fact-check – Scottish Landfill Tax (SLfT) – May 2018

[Redacted]

A few small factual suggestions:

3.5

Add “SEPA” after Scottish Environment Protection Agency.

3.10

Add “for 2017-18Q2 and 2017-18Q3” to the end of first sentence just to make clear which data has been included in the forecast compared to the last one.

3.17

Change to “additional quarter of data (2017-18Q3)” just to make clear how much data the OBR had at the time of their March forecast.

3.18

Add “following the UKG Spring Statement (13 March 2018)” after “block grant adjustment estimates” just to make clear the point/event at which the BGAs were updated for non-BGA aficionados.

Data

The attached Excel tables 3.28-3.34 tally with your text and are consistent with the UK Spring Statement BGAs and the March 2018 OBR forecast data.

Regards,

[Redacted]