

Scottish Fiscal Commission

General Features

Management of taxes

01 August 2015

CIOT comments on the Scottish Government consultation

The CIOT has submitted a response to the Scottish government consultation on the Scottish Fiscal Commission, which was set up on a non-statutory basis in June 2014.

The consultation included a draft Bill to establish it as an independent statutory body. It also set out proposals to enhance the functions of the Commission, with the aim of strengthening the scrutiny of Scotland's public finances.

The CIOT supports the proposal to establish the Commission on a statutory basis, assisting it to be permanent. We noted the importance of the Commission being directly accountable to the Scottish parliament.

The response welcomed the proposed enhancements to the Commission's functions and remit. We noted that the Commission not only has a role on devolved taxes, but also with partly devolved and assigned taxes. In this regard, co-ordination with HMRC and the Office for Budget Responsibility will be key.

The CIOT raised a concern that the draft Bill only appears to make provision for the Commission to employ staff. We recommended that the provisions be expanded to give the Commission the power to hire consultants or subcontractors and commission reports from third parties. This would give it more flexibility and a greater ability to cope with spikes in demand for its resources. It would also be better able to access the services of specialists.

The CIOT submission is available on the [CIOT website](#).