The Smith Commission

27 November 2014

Kenneth Gibson MSP Convener, Finance Committee Room T3.60 The Scottish Parliament EDINBURGH EH99 1SP

By email to: Alan.hunter@scottish.parliament.uk

Dear Mr Gibson

Thank you for your letter of 20 November reiterating your committee's invitation to me to give oral evidence as part of your inquiry into devolution of further fiscal powers to the Scottish Parliament.

In effect my Smith Commission role ends with the announcement of the agreement reached between the political this morning. From this point responsibility for delivery becomes a matter for the UK government and others. Nonetheless, I have been actively considering your invitation along with other requests to discuss the work of the Commission following that announcement.

As you may be aware, I have recently accepted an invitation to appear before the Scottish Parliament's Devolution (Further Powers) Committee. In my view this appearance offers the best opportunity for a discussion with the Scottish Parliament about the work of the Smith Commission in the round. On that basis I have decided to decline your invitation.

I wish you well with your inquiry.

Yours sincerely

LORD SMITH OF KELVIN KT