

# Scottish Fiscal Commission Bill

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## Marshalled List of Amendments selected for Stage 3

The Bill will be considered in the following order—

Sections 1 to 28

Long Title

Amendments marked \* are new (including manuscript amendments) or have been altered.

### Section 2

#### John Swinney

- 1** In section 2, page 1, line 10, leave out subsections (1) and (2) and insert—
- <(A1) It is the duty of the Commission to prepare forecasts and assessments to inform the Scottish budget.
- (1) In particular, the Commission must on at least 2 occasions for each financial year prepare reports—
- (a) containing its 5-year forecasts of receipts from—
    - (i) the devolved taxes,
    - (ii) non-domestic rates, and
    - (iii) income tax attributable to a Scottish rate resolution, and
  - (b) setting out its assessment of the reasonableness of the Scottish Ministers' projections as to their borrowing requirements.
- (1A) Reports prepared under subsection (1) must, in relation to each forecast and assessment, include an explanation of—
- (a) the methodology used by the Commission, and
  - (b) the factors which have been taken into account including, in particular—
    - (i) the assumptions which the Commission made, and
    - (ii) the risks which it considered to be relevant.>

#### Jackie Baillie

- 29** In section 2, page 1, line 23, at end insert—
- <( ) The Commission is to prepare reports on at least one occasion each financial year setting out—
- (a) its assessment of the Scottish Ministers' performance against the fiscal rules,
  - (b) its analysis of the sustainability of the public finances.
- ( ) For the purposes of this Act “fiscal rules” means—
- (a) the expenditure limits authorised by the Budget Act for that financial year,

- (b) capital borrowing or revenue borrowing limits for that financial year,
- (c) any other rules as the Scottish Ministers may prescribe as “fiscal rules”.>

**John Swinney**

- 2 In section 2, page 1, line 24, leave out from <setting> to <(1)> in line 26 and insert <—
- (a) containing its forecasts, assumptions or projections in relation to such fiscal factors as it considers appropriate, or
  - (b) setting out its assessment of the reasonableness of the Scottish Ministers’ forecasts, assumptions or projections in relation to such fiscal factors>

**John Swinney**

- 3 In section 2, page 2, line 1, leave out from <any> to <projection> in line 2 and insert <anything>

**John Swinney**

- 4 In section 2, page 2, line 5, after <the> insert <forecasts, assumptions, projections or>

**Section 3**

**John Swinney**

- 5 In section 3, page 2, line 12, at end insert—
- <( ) “5-year forecast”, in relation to a report prepared under section 2(1), means a forecast in respect of the financial year for which the report is prepared and each of the 4 subsequent financial years.>

**John Swinney**

- 6 In section 3, page 2, line 19, leave out subsection (5)

**After section 3**

**John Swinney**

- 7 After section 3, insert—
- <Review of forecasting accuracy**
- (1) The Commission must prepare reports for each financial year containing an assessment of the accuracy of the forecasts prepared by it under section 2(1)(a).
  - (2) Reports prepared under this section may include such other information relating to the assessment being made as the Commission considers appropriate.>

**Section 4**

**John Swinney**

- 8 In section 4, page 2, line 21, at end insert—
- <(A1) The Commission must send—
- (a) a report prepared under section 2(1) to the Scottish Ministers in sufficient time for them to use the report to prepare the draft Scottish budget for the subsequent financial year, and

- (b) another report prepared under section 2(1) to the Scottish Ministers in sufficient time for them to use the report to prepare a Bill for a Budget Act for that year.>

**John Swinney**

- 9 In section 4, page 2, line 22, leave out from <a> to end of line 24 and insert <before the Scottish Parliament—
  - (a) a report prepared under section 2(1) on the same day as that on which the Scottish Ministers lay before the Parliament the draft Scottish budget for the subsequent financial year, and
  - (b) another report prepared under section 2(1) on the same day as that on which a member of the Scottish Government introduces a Bill for a Budget Act in the Parliament for that year.>

**John Swinney**

- 10 In section 4, page 2, line 26, after <2(3)> insert <or (*Review of forecasting accuracy*)>

**John Swinney**

- 11 In section 4, page 2, line 28, after <2> insert <or (*Review of forecasting accuracy*)>

**John Swinney**

- 12 In section 4, page 2, line 29, after <Ministers> insert <(unless one has already been sent under subsection (A1))>

**John Swinney**

- 13 In section 4, page 2, line 30, after <2> insert <or (*Review of forecasting accuracy*)>

**John Swinney**

- 14 In section 4, page 2, line 32, after <2> insert <or (*Review of forecasting accuracy*)>

**Section 4A**

**John Swinney**

- 15 In section 4A, page 2, line 36, leave out <scrutiny> and insert <forecasting and assessment>

**John Swinney**

- 16 In section 4A, page 3, line 2, leave out <scrutiny> and insert <forecasting and assessment>

**John Swinney**

- 17 In section 4A, page 3, line 4, leave out <scrutiny> and insert <forecasting and assessment>

**John Swinney**

- 18 In section 4A, page 3, line 12, leave out <scrutiny> and insert <forecasting and assessment>

## After section 4A

**John Swinney**

**19** After section 4A, insert—

### <Scottish Ministers' statement

- (1) This section applies where the Scottish Ministers prepare—
  - (a) a draft Scottish budget for a financial year, or
  - (b) a Bill for a Budget Act for a financial year,which has not been informed by a forecast for that financial year contained in a report prepared by the Commission under section 2(1).
- (2) The Scottish Ministers must prepare a statement explaining why they disagree with the forecast.
- (3) The Scottish Ministers must lay the statement before the Scottish Parliament on the same day as that on which (as the case may be)—
  - (a) they lay before the Parliament the draft Scottish budget for the financial year, or
  - (b) a member of the Scottish Government introduces the Bill for a Budget Act for the financial year.>

## Section 5

**John Swinney**

**20** In section 5, page 3, line 20, leave out <2(1)> and insert <2(A1)>

**John Swinney**

**21** In section 5, page 3, line 20, leave out from <(but> to end of line 21

## Section 7

**John Swinney**

**22** In section 7, page 4, line 13, at end insert—

<( ) a local authority, a valuation authority or an assessor (or depute assessor) appointed under section 27(2) of the Local Government etc. (Scotland) Act 1994,>

## After section 7

**John Swinney**

**23** After section 7, insert—

### <Duty to co-operate with the Office for Budget Responsibility

The Commission must, so far as necessary for the performance of the Office for Budget Responsibility's functions, co-operate with the Office.>

## Section 9

### John Swinney

24 In section 9, page 4, line 28, leave out <5-year> and insert <review>

### John Swinney

25 In section 9, page 5, line 10, leave out <5-year> and insert <review>

### John Swinney

26 In section 9, page 5, line 11, leave out <5> and insert <2>

### John Swinney

27 In section 9, page 5, line 11, at end insert <and>

### John Swinney

28 In section 9, page 5, line 12, leave out <successive> and insert <subsequent>



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