Parliamentary Bureau – Approval of Scottish Statutory Instrument

This paper covers the following Affirmative Scottish Statutory Instrument—

The Budget (Scotland) Act 2026 Amendment Regulations 2026

1. Under Rule 10.6.5, the Bureau is required to lodge the following motion—

   - **Jamie Hepburn on behalf of the Parliamentary Bureau:** That the Parliament agrees that the Budget (Scotland) Act 2026 Amendment Regulations 2026 be approved.

Purpose

2. The purpose of the instrument is to make in-year changes to the Budget (Scotland) Act 2026, which authorises the Scottish Government's spending plans for the current financial year. The instrument is known as the 'Autumn Budget Revision' (ABR).

3. The changes proposed in the ABR will increase the Scottish Government's 2026-27 Budget by £802.4 million from £67,655.2 million to £68,457.6 million. This includes additional Barnett consequentials of £632 million.

Consideration by committee

4. At its meeting on 28th October the Finance and Public Administration Committee recommended that the Instrument be approved. The Committee's report was published on 4th November 2026.

Decision

5. Business Managers are invited to note that the above motions will be lodged.

6. Business Managers should reserve their position if their party intends to speak against or oppose the motions.

Parliamentary Business Team
November 2026