

BUDGET (SCOTLAND) (NO. 5) BILL

STATEMENTS ON LEGISLATIVE COMPETENCE

As required under Rule 9.3.1 and 1A of the Parliament's Standing Orders, these statements on legislative competence are published to accompany the Budget (Scotland) (No. 5) Bill, introduced in the Scottish Parliament on 15 January 2026. The following other accompanying document is published separately:

- a Delegated Powers Memorandum (SP Bill 80–DPM).

PRESIDING OFFICER'S STATEMENT ON LEGISLATIVE COMPETENCE

On 15 January 2026, the Presiding Officer (Alison Johnstone MSP) made the following statement:

“In my view, the provisions of the Budget (Scotland) (No. 5) Bill would be within the legislative competence of the Scottish Parliament.”

SCOTTISH GOVERNMENT STATEMENT ON LEGISLATIVE COMPETENCE

On 15 January 2026, the Cabinet Secretary for Finance and Local Government (Shona Robison MSP) made the following statement:

“In my view, the provisions of the Budget (Scotland) (No. 5) Bill would be within the legislative competence of the Scottish Parliament.”

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