Scottish Fiscal Commission Bill

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
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
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
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>