

Public Audit Committee
Thursday 25 June 2026
1st Meeting, 2026 (Session 7)

Declarations of interests

Introduction

1. MSPs are required to register certain financial interests in their Register of Interests.
2. MSPs are also required to declare these interests at committee meetings in certain circumstances.
3. If an MSP has an interest that is—
 - (a) registered in the Register of Interests, and
 - (b) relevant to an item being discussed at the committee meeting

the MSP must “declare” that interest at the start of the relevant agenda item (or as soon as possible thereafter) and, in any event, before participating in the proceedings.

4. Sometimes the topic of the conversation might change and the matter being discussed becomes relevant to a member’s interest. In this case, the member would need to make the declaration before joining the discussion. When it is known from the beginning (e.g., from the agenda) that the matter to be discussed will be relevant to a member’s registered interest, then the member should declare the interest at the start of the meeting or item.
5. Please note that interests in the voluntary category of an MSP’s Register of Interests do not need to be declared. There is also no need to make a declaration in relation to any matters which are not registrable interests and are not, therefore, registered in the Register of Interests.
6. Declaring relevant interests before participating in Parliamentary proceedings is a statutory requirement under the Interests of Members of the Scottish Parliament Act 2006. Failure to make a declaration is a breach of the Code of Conduct and is also a criminal offence.

How to declare an interest

7. Declaring an interest involves an MSP making a short oral statement before participating in a particular item of committee business. The statement should set out the nature of the interest in question.
8. **The declaration can be brief but should be sufficiently informative to enable a listener to understand the nature of the interest. It is not sufficient for an MSP simply to refer to their Register of Interests.** It is not necessary to rehearse all of the details of an interest as it appears in the Register. A member

may wish to preface the declaration with the words “I declare an interest”, briefly explain the interest, and then move on to the business in hand.

9. A declaration must be made whether the item is taken in public or in private. It is good practice to make a declaration during the public part of a meeting, even if it is also made during a private item. It is also good practice to repeat a declaration if that ensures that everyone at the meeting is aware of it – for example, if further witnesses arrive to give evidence after the declaration was first made.
10. It is every MSP’s responsibility to be aware of the rules on the declaration of interests and to judge whether a registered interest is sufficiently relevant to the matter under discussion at a committee meeting to require a declaration.
11. [Section 3 of the Code of Conduct for MSPs](#) explains in detail the rules on declaration of interests.
12. In addition, the clerks can provide further advice.

Advisers and witnesses

13. The Code of Conduct for MSPs advises MSPs, as good practice, to declare any business or personal relationships with advisers or witnesses to a committee.
14. In the case of a witness, this should be done before the witness gives evidence.
15. In the case of an adviser, the member will be asked to declare the interest at the time that the person concerned is being considered for appointment, so that other members are aware before a decision is made. If the person is appointed as an adviser, there is no need to make a further declaration each time the member participates in a meeting also attended by the adviser.

First meeting of the Committee

16. The requirements to declare interests relevant to specific items of business apply at every committee meeting.
17. In addition, it is established good practice for members of a committee to declare interests relevant to the remit of that committee at the first meeting they attend, or on the first occasion on which they address the committee, irrespective of the business before the committee at that meeting.
18. At the first committee meeting, each member will therefore be invited to make an initial declaration of any interests which are relevant to the remit of the committee.
19. This practice does not remove a member’s obligation to make a declaration before speaking at future meetings.

Clerks to the Committee
June 2026