

Finance and Public Administration Committee

4th meeting 2022 (Session 6), Tuesday 1
February 2022

Budget Bill: Stage 2

Introduction

1. The purpose of this paper is to inform the Committee's consideration of the Budget (Scotland) Bill ("the Bill") at Stage 2.
2. The Bill was introduced in the Parliament by the Cabinet Secretary for Finance and the Economy on 9 December 2021. The Bill, along with its supporting and related documents, can be accessed via the following links:
 - [Budget \(Scotland\) Bill \(parliament.scot\)](https://www.parliament.scot/bills/budget-scotland-bill)
 - [Scottish Budget - gov.scot \(www.gov.scot\)](https://www.gov.scot/budget)
3. Unlike most public bills, Budget Bills are not required to be accompanied by a Financial Memorandum, Explanatory Notes or a Policy Memorandum.
4. Under Standing Orders, Scottish Government officials are not permitted to contribute to formal Stage 2 proceedings.

Procedure

5. Budget Bills follow a different procedure to that of other public bills and are governed separately by Rule 9.16 of Standing Orders.¹ At Stage 1, a Budget Bill is referred immediately to the Parliament for consideration of its general principles and a decision on whether they are agreed to. The Stage 1 debate on the Bill took place on Thursday 27 January.
6. Rule 9.16.3 of Standing Orders states that Stage 2 of the Bill shall be taken by the Finance Committee. The remainder of this paper sets out the procedure which must be followed in relation to Stage 2 proceedings on the Bill.

Stage 2 procedure

7. Unlike other legislation, where amendments may be lodged by any member, at Stage 2 of the Budget Bill, amendments may only be lodged and moved by a member of the Scottish Government or a junior Scottish Minister. The deadline for lodging amendments is 16:30 on Friday 28 January.

¹ [Chapter 9 Public Bill Procedures | Scottish Parliament Website](#)

8. Proceedings on amendments to the Bill are identical to those for other Bills and so, even where no amendments have been lodged, the Committee is still required to agree each section and schedule of the Bill, as well as the long title. As with other Bills, where sections and schedules to which no amendments are proposed fall consecutively for consideration, a single question can be put on all those sections or schedules.

9. Members should note that it is not possible to leave out a section or schedule of the Bill by simply disagreeing to it. Paragraph 4.99 of the Guidance on Public Bills² states—

“Because the only mechanism available to leave a section or schedule out of a Bill is by means of an amendment, putting the question on each section and schedule is, in practice, a formality. There is no obligation on members to agree when the question is put on the section or schedule, but disagreement does not lead to a division and cannot result in the omission of the section or schedule from the Bill.”

Conclusion

10. The Committee is invited to consider and agree the Budget Bill at Stage 2.

**Committee Clerks
January 2022**

² [Guidance on Public Bills \(parliament.scot\)](https://www.parliament.scot/guidance-on-public-bills)