

Finance and Public Administration Committee

8th Meeting 2024, (Session 6), Tuesday 20
February 2024

Budget (Scotland) (No.3) Bill: Stage 2 proceedings

Purpose

1. The Committee is invited to consider the Budget (Scotland) (No.3) Bill at Stage 2. To inform this consideration, the Committee is taking evidence from the Deputy First Minister and Cabinet Secretary for Finance on the Scottish Government's response to the Committee's Report on the Scottish Budget 2024-25 immediately prior to Stage 2 proceedings.

Background

2. The [Budget \(Scotland\) \(No.3\) Bill](#) was introduced on 21 December 2023. The [Scottish Budget 2024-25](#) document, which sets out in detail the Scottish Government's proposed spending and tax plans for 2024-25, was published on 19 December 2023.
3. Unlike most public bills, Budget bills do not require accompanying documents such as a financial memorandum, explanatory notes, or a policy memorandum. They also follow different procedures to other public bills. Rule 9.16 of Standing Orders¹ states that a Budget bill, once introduced, is automatically referred to the Parliament for consideration of, and decision on whether to agree to, its general principles. These rules also state that the Finance Committee considers Budget bills at Stage 2.
4. The Stage 1 debate on the Budget (Scotland) (No.3) Bill took place on [8 February 2024](#). The Committee published its [Report on the Scottish Budget 2024-25](#) on 31 January 2024 and is taking evidence on the Scottish Government's response to it immediately prior to Stage 2 proceedings at this meeting.

Stage 2 procedure

5. At Stage 2 of a Budget bill, amendments can only be lodged and moved by Scottish Ministers. No amendments have been lodged to the Budget (Scotland) (No.3) Bill.

¹ [Scottish Parliament Standing Orders](#)

6. Consideration of this Bill at Stage 2 follows the same procedure as for other Bills. The Committee is required to agree each section and schedule of the Bill, as well as the long title. As with other Bills, where no amendments are proposed to sections and schedules which fall consecutively for consideration, a single question can be put on all those sections or schedules.
7. It is not possible to leave out a section or schedule of the Bill by simply disagreeing to it. 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.”
8. Under Standing Orders, only the relevant Minister can contribute to formal Stage 2 proceedings and therefore, Scottish Government officials are unable to participate in this part of proceedings.

Next steps

9. The debate on the Scottish Income Tax Rate Resolution 2024-25, which requires to be agreed by Parliament prior to Stage 3 proceedings, is scheduled to take place on 22 February. Stage 3 proceedings will follow, on 27 February.

Committee Clerking Team
February 2024

² [Guidance on Public Bills](#)