

Finance and Public Administration Committee

5th Meeting 2023, (Session 6), Tuesday 7 February 2023

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

Purpose

1. The Committee is invited to consider the Budget (Scotland) (No.2) Bill at Stage 2.
2. To inform this consideration, the Committee is taking evidence from the Deputy First Minister and Cabinet Secretary for Covid Recovery immediately prior to Stage 2.

Background

3. The [Budget \(Scotland\) \(No.2\) Bill](#) was introduced on 22 December 2022. The [Scottish Budget 2023-24 document](#), which sets out in detail the Scottish Government's proposed spending and tax plans for 2023-24, was published a week earlier, on 15 December 2022.
4. 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.
5. The Stage 1 debate on the Budget (Scotland) (No.2) Bill took place on Thursday 2 February. To inform wider parliamentary scrutiny of the Bill, the [Committee published its report on the Scottish Budget 2023-24](#) on 25 January 2023 and is taking evidence on the Scottish Government's response to it immediately prior to Stage 2 proceedings on 7 February.

Stage 2 procedure

6. At Stage 2 of a Budget bill, amendments can only be lodged and moved by Scottish Ministers. The deadline for lodging amendments to the Budget (Scotland) (No.2) Bill is 16:30 on Friday 3 February.
7. Consideration of the Budget Bill at Stage 2, including any amendments, follows the same procedure as for other Bills. If no amendments are lodged at Stage 2, 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

¹ [9ee74ed53aed471981000a1cfd7c8a9.ashx](https://www.parliament.scot/9ee74ed53aed471981000a1cfd7c8a9.ashx) ([parliament.scot](https://www.parliament.scot/))

schedules which fall consecutively for consideration, a single question can be put on all those sections or schedules.

8. 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.”

9. 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

10. The debate on the Scottish Income Tax Rate Resolution 2023-24, which requires to be agreed by Parliament prior to Stage 3 proceedings, is scheduled to take place on 9 February. Stage 3 proceedings will follow, on 21 February.

Committee Clerking Team
February 2023

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