

*Changes to legislation: There are currently no known outstanding effects for the Budget (Scotland) Act 2021, SCHEDULE 1. (See end of Document for details)*

## SCHEDULE 1

(introduced by section 1)

### THE SCOTTISH ADMINISTRATION

<i>Purposes</i>	<i>Amount of resources, other than accruing resources (£)</i>	<i>Amount of accruing resources (£)</i>
1. Through their Health and [ <sup>F1</sup> Social Care] portfolio, for use by the Scottish Ministers on: operational and administrative costs; hospital and community health services; family health services, including local GP practices, pharmacy, dental and ophthalmic services; community care; mental health services; capital investment; health and social care integration outcomes framework; delivery of services by digital means and communication; care, support and rights; social care support; early years; other health and social care services; the Independent Living Fund Scotland; the Mental Welfare Commission; the Care Inspectorate; sportscotland; Active Healthy Lives.	[ <sup>F2</sup> 18,398,353,000]	[ <sup>F3</sup> 3,000,000,000]
2. Through their [ <sup>F4</sup> Social Justice, Housing] and Local Government portfolio, for use by the Scottish Ministers on: operational and administrative costs; financial support to local authorities including the guaranteed combined general revenue grant and distributable non-domestic rates income; a general capital grant and other local authority [ <sup>F5</sup> revenue and] capital grants for specific purposes including the Transfer of the Management of Development Funding and the Vacant and Derelict Land	[ <sup>F13</sup> 16,411,117,000]	[ <sup>F14</sup> 90,000,000]

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Fund; housing support grant; other services, including discretionary payments under the Bellwin scheme covering floods, storms and other emergencies; [<sup>F6</sup>funding to support research and the development and design of local taxation and local government governance;] grant assistance and funding of strategic [<sup>F7</sup>programmes to create the best conditions for the third sector and volunteering to thrive];  
 F8

... building standards; housing subsidies and guarantees; repayment of debt and associated costs; other expenditure, contributions and grants relating to housing; activities relating to homelessness; research and publicity and other portfolio services; grants to local authorities and registered social landlords; loans to individuals;  
 F9

... participatory budgeting; social justice activities, including tackling poverty and inequality [<sup>F10</sup>with a particular focus on child poverty]; grants and loans to organisations;  
 F11

... funding for advice and advocacy services [<sup>F12</sup>; funding to support the development, design and implementation of social security powers; funding for Social Security Scotland; funding for the Scottish Commission on Social Security; funding of payments of social security assistance; funding to tackle poverty; grant assistance; funding of strategic contracts;

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expenditure relating to equality and human rights issues including grants to organisations; expenditure relating to tackling hate crime; expenditure relating to supporting people who are destitute, including refugees and asylum seekers; expenditure relating to community support, resilience and engagement].

3. Through their Finance [ <sup>F15</sup> and the Economy] portfolio, for use by the Scottish Ministers on: operational and administrative costs; the running and capital costs of the Scottish Public Pensions Agency; expenditure on committees, commissions and other portfolio services; expenditure on corporate and central services [ <sup>F16</sup> , including procurement and e-commerce]; support for the running costs of Scottish Futures Trust Limited; Digital Strategy [ <sup>F17</sup> and economy]; expenditure in relation to the Office of Chief Statistician; support for [ <sup>F18</sup> Growth Accelerator and Green Growth Accelerator programmes][ <sup>F19</sup> ; regeneration programmes; planning; grant in aid for Scottish Enterprise; industry [ <sup>F20</sup> , innovation and technology/digital grants and support for low carbon economy]; sundry enterprise-related activities; expenditure in relation to the running costs of the Office of the Chief Economic Adviser; the Enterprise and Skills Analytical Unit; grant in aid for the Scottish National Investment	[ <sup>F23</sup> 2,615,955,000]	[ <sup>F24</sup> 400,000,000]
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Bank; the Accountant in Bankruptcy; European Structural Fund grants to the Enterprise Networks, local authorities, further and higher education institutions, third sector bodies and other eligible bodies and organisations; costs of delivery and evaluation of European Structural Fund; funding for employment support programmes, learning opportunities, workforce development and supporting fair work principles; consumer policy related spend; funding for City and Regional Growth Deals; support for Ferguson Marine; Visit Scotland; tourism; digital and broadband connectivity; [<sup>F21</sup>contributions and grants relating to regeneration; community-led regeneration; community engagement; community empowerment;] grant in aid for Highlands and Islands Enterprise; South of Scotland Enterprise][<sup>F22</sup>; support for inward trade and investment and exports].

4. Through their Education and Skills portfolio, for use by the Scottish Ministers on: operational and administrative costs; schools; training and development of teachers; educational research, development and promotion; Scottish Attainment Challenge related programmes; provision of Pupil Equity Funding; supporting implementation of education reforms; the Gaelic language; Bòrd na Gàidhlig; Gaelic Media Service (MG Alba); the Scots language; qualifications, assessment and skills;	[ <sup>F26</sup> 4,586,799,000]	350,000,000
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funding of Education  
Scotland, Disclosure Scotland  
and Additional Support  
Needs Tribunals for Scotland;  
funding expansion of early  
learning and childcare;  
child protection and care for  
looked after and vulnerable  
children; youth justice  
and preventing offending  
by children and young  
people; secure care for  
children and young people;  
advocacy for children and  
young people; development  
of the social services  
workforce; supporting  
quality improvement and  
improvement science  
through the children and  
young people improvement  
collaborative; development  
of the community learning  
and development workforce;  
parenting and play; support  
for families with severely  
disabled children; early  
intervention funding for  
the third sector through the  
Children, Young People and  
Families Early Intervention  
and Adult Learning and  
Empowering Communities  
Fund; running costs of  
the Scottish Child Abuse  
Inquiry; running costs  
of the Care Review and  
implementation of The  
Promise; incorporation  
of the United Nations  
Convention on the Rights of  
the Child; implementation  
of Getting It Right For  
Every Child; financial  
redress for survivors of  
child abuse in care including  
introduction and development  
of Redress Scotland; central  
government grants to local  
authorities; [F25] grant funding  
for the Scottish Credit and  
Qualifications Framework  
Partnership and Scottish

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Qualifications Authority accreditation;] grant in aid for the Scottish Further and Higher Education Funding Council, Scottish Qualifications Authority, Children's Hearings Scotland, Scottish Children's Reporter Administration and Scottish Social Services Council; grant in aid for Skills Development Scotland; administration funding for the Student Awards Agency Scotland (SAAS); funding administered by SAAS for fees, grants, bursaries, student loans and related costs of higher education student support; Enterprise in Education; activities associated with the Chief Scientific Adviser for Scotland and the promotion of science; international and other educational services; funding for international college and university activities; sundry lifelong learning activities including community-based adult learning; funding activities for young people to develop skills in connection with training and work; funding for employment support programmes; the provision of Education Maintenance Allowances.

5. Through their Justice [F27 and Veterans] portfolio, for use by the Scottish Ministers on: operational and administrative costs; legal aid, including the running costs of the Scottish Legal Aid Board; criminal injuries compensation (including administration); support for victims and witnesses of crime, victims of human trafficking and addressing	[F30]3,123,485,000]	39,700,000
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violence against women and girls; certain services relating to crime, including the Parole Board for Scotland; the Scottish Prison Service; the Scottish Criminal Cases Review Commission; the Risk Management Authority; the Scottish Police Authority and Police Investigations and Review Commissioner; additional police services; the running costs of inquiries and reviews; the Scottish Fire and Rescue Service; the payment of police and fire pensions;  
F28

... cyber resilience; central government grants to local authorities for criminal justice social work; measures to create safer and stronger communities, including Community Justice Scotland; miscellaneous services relating to the administration of justice; [F29veterans;] community justice services; court services, including judicial pensions; certain legal services; costs and fees in connection with legal proceedings; costs relating to the United Kingdom's withdrawal from the European Union, including work on the consequences for the Scottish legal system, and continued security, law enforcement and criminal justice co-operation.

6. Through their [F31Net Zero, Energy and Transport] portfolio, for use by the Scottish Ministers on: operational and administrative costs; support for passenger rail services, rail infrastructure and associated rail services; support for the development and delivery of concessionary

[F394,536,120,000]

[F40600,000,000]

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travel schemes; support for the bus industry; funding for major public transport projects; the running costs of Transport Scotland; funding for the Strategic Transport Projects Review; funding for travel information services and accessible travel; the maintenance and enhancement of the trunk road network; support for ferry services, loans and grants relating to vessel construction or procurement, grants for pier, harbour and other port infrastructure; support for Highlands and Islands Airports Limited; support and loans for investment in air services; funding for the Air Discount Scheme; support for the Tay Road Bridge Joint Board; support for the freight industry; support for Scottish Canals; funding to promote sustainable and active travel; funding and loans to support net-zero emissions and climate change transport initiatives; contributing to the running costs of Regional Transport Partnerships and other bodies associated with the transport sector; support for the Glasgow Subway Modernisation programme; funding for road safety; costs in relation to funding the office of the Scottish Road Works Commissioner; costs related to public inquiries;

F32

... funding for domestic energy efficiency, insulation and refurbishment projects; funding for domestic and non-domestic energy-related activities;

F33

... central government grants to local authorities



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[<sup>F34</sup>; advisory, research and development services; [<sup>F35</sup>action to prevent waste, improve recycling, reduce emissions from waste, tackle litter and deliver a circular economy strategy;] botanical and scientific services; assistance to production, marketing and processing; administration, land management and other agricultural services; natural [<sup>F36</sup>economy, including addressing biodiversity loss and peatland and nature restoration; environmental] protection; other environmental expenditure; flood prevention; coastal protection; air quality monitoring; climate change activities, including the Land Managers' Renewables Fund [<sup>F37</sup>and Climate Justice Fund; funding for land reform and community ownership; Scottish Natural Heritage; the Scottish Environment Protection Agency; the National Park authorities; Royal Botanic Garden Edinburgh]; Environmental Standards Scotland; the Scottish Land Commission; water grants, including to the Water Industry Commission for Scotland and funding for the Drinking Water Quality Regulator for Scotland; loans to Scottish Water and Scottish Water Business Stream Holdings Limited; Scottish Forestry; Forestry and Land Scotland; the promotion of forestry and land management, including advising on the development and delivery of forestry policy; regulating the forestry sector and supporting it through grants; managing

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[<sup>F38</sup>Scotland’s national forests and land]].

7.	F42	F43
F41	. . .	. . .
...		
8. Through their Rural [ <sup>F44</sup> Affairs and Islands] portfolio, for use by the Scottish Ministers on: operational and administrative costs; market support, including grants in relation to agriculture and food and drink; support for agriculture in special areas, including grants for rural development; rural development generally; agri-environmental and farm woodland measures; compensation to sheep producers; animal health; agricultural education; administration of the European Maritime and Fisheries Fund and the emergency harbour grants scheme; rural affairs; support for crofting communities, including the crofting environment; [ <sup>F45</sup> funding for National Islands Plan related initiatives; core marine functions involving scientific research, compliance, policy and management of Scotland’s seas, representing Scotland’s interests in relation to common fisheries policy, international fisheries policy, international fisheries negotiation and aquaculture and freshwater policy, administration of all marine consents required for depositing substances at sea, coastal protection and offshore renewables and sponsorship of Crown Estate Scotland.]	[ <sup>F46</sup> 947,680,000]	[ <sup>F47</sup> 300,000,000]

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<p>9. Through their  <sup>F48</sup>Constitution, External          Affairs] and Culture          portfolio, for use by          the Scottish Ministers          on: operational and          administrative costs;  <sup>F49</sup>          ... support for the arts,          culture and creativity in          Scotland; cultural and          heritage organisations; the          creative industries; central          government grants to non-          departmental public bodies,          local authorities and other          bodies and organisations  <sup>F50</sup>; architecture; funding to          support Royal and ceremonial          activity; international          and European relations;          protecting Scotland’s place          in Europe; development          assistance].</p>	<p>[<sup>F51</sup>354,597,000]</p>	<p>[<sup>F52</sup>200,000,000]</p>
<p>10.  <sup>F53</sup>          ...</p>	<p><sup>F42</sup>          . . .</p>	<p><sup>F43</sup>          . . .</p>
<p>11. Through their <sup>F54</sup>Deputy          First Minister and Covid          Recovery] portfolio,          for use by the Scottish          Ministers on: operational          and administrative costs;  <sup>F55</sup>running costs of Scottish          Resilience, including          supporting community          resilience projects;]          funding to support electoral          administration; funding of  <sup>F56</sup>Boundaries] Scotland;          funding to support social          research and analysis;  <sup>F57</sup>          ... funding to support          implementation of extension          of Freedom of Information          legislation; costs associated          with the functions of the          Queen's Printer for Scotland;  <sup>F58</sup>expenditure and grant</p>	<p>[<sup>F59</sup>71,642,000]</p>	<p>Nil</p>

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assistance in relation to public service reform and efficiency].

12. For use by the Lord Advocate, through the Crown Office and Procurator Fiscal Service, on: operational and administrative costs relating to the investigation and prosecution of crime and the investigation of deaths; operational and administrative costs in relation to functions in respect of extradition and mutual legal assistance; costs relating to the United Kingdom's withdrawal from the European Union, including work on the consequences for continued law enforcement and criminal justice co-operation; fees paid to Advocate Deputes, temporary procurators fiscal and ad hoc Advocate Deputes; witness expenses; victim expenses; other costs associated with Crown prosecutions and cases brought under the Proceeds of Crime Act 2002; for use by the Lord Advocate, through the Civil Recovery Unit, on: investigations and cases brought under the Proceeds of Crime Act 2002; and for use by the Crown Agent for the office of the Queen's and Lord Treasurer's Remembrancer (including special payments made in relation to intestate estates which fall to the Crown as ultimate heir).	[ <sup>F60</sup> 179,757,000]	2,000,000
13. Through the National Records of Scotland, for use by the Scottish Ministers, the Registrar General of Births, Deaths and Marriages for Scotland and the Keeper of the Records	[ <sup>F61</sup> 61,090,000]	9,800,000

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of Scotland on: operational and administrative costs (including costs associated with running the ScotlandsPeople Centre and delivery of Scotland's Census).		
14. For use by the Office of the Scottish Charity Regulator on: operational and administrative costs.	3,580,000	Nil
15. For use by the Scottish Housing Regulator on: operational and administrative costs.	[ <sup>F62</sup> 4,839,000]	Nil
16. For use by the Scottish Courts and Tribunals Service on: operational and administrative costs.	[ <sup>F63</sup> 178,556,000]	46,000,000
17. For use by the Scottish Fiscal Commission on: operational and administrative costs.	2,005,000	Nil
18. For use by Revenue Scotland on: operational and administrative costs.	7,096,000	Nil
19. For use by Food Standards Scotland on: operational and administrative costs, including research, monitoring and surveillance and public information and awareness relating to food safety, standards and improving diet; protecting the other interests of consumers in relation to food.	[ <sup>F64</sup> 22,100,000]	4,000,000
20. For use by the Scottish Ministers on: pensions, allowances, gratuities etc. payable in respect of the teachers' and national health service pension schemes.	[ <sup>F65</sup> 6,026,759,000]	[ <sup>F66</sup> 3,100,000,000]
21. For use by Registers of Scotland on: operational and administrative costs.	[ <sup>F67</sup> 20,994,000]	100,000,000
<b>Total amount of resources</b>	[ <sup>F68</sup> 57,552,524,000]	[ <sup>F69</sup> 8,241,500,000]

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### Textual Amendments

- F1** Words in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(a)**
- F2** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(a)**
- F3** Sum in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(4)(b)(i)**
- F4** Words in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(b)(i)**
- F5** Words in sch. 1 inserted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(a)(i)**
- F6** Words in sch. 1 inserted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(b)(ii)**
- F7** Words in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(a)(ii)**
- F8** Words in sch. 1 omitted (1.12.2021) by virtue of The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(b)(iii)**
- F9** Words in sch. 1 omitted (31.3.2022) by virtue of The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(a)(iii)**
- F10** Words in sch. 1 inserted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(b)(vi)**
- F11** Words in sch. 1 omitted (1.12.2021) by virtue of The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(b)(vii)**
- F12** Words in sch. 1 inserted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(b)(viii)**
- F13** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(b)**
- F14** Sum in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(4)(b)(ii)**
- F15** Words in sch. 1 inserted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(c)(i)**
- F16** Words in sch. 1 inserted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(b)(i)**
- F17** Words in sch. 1 inserted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(b)(ii)**
- F18** Words in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(b)(iii)**
- F19** Words in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(c)(ii)**
- F20** Words in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(b)(iv)**
- F21** Words in sch. 1 inserted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(b)(v)**
- F22** Words in sch. 1 inserted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(b)(vi)**
- F23** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(c)**
- F24** Sum in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(4)(b)(iii)**
- F25** Words in sch. 1 inserted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(c)**

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- F26** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(d)**
- F27** Words in sch. 1 inserted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(d)(i)**
- F28** Words in sch. 1 omitted (1.12.2021) by virtue of The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(d)(ii)**
- F29** Word in sch. 1 inserted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(d)(iii)**
- F30** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(e)**
- F31** Words in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(e)(i)**
- F32** Words in sch. 1 omitted (1.12.2021) by virtue of The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(e)(ii)**
- F33** Words in sch. 1 omitted (1.12.2021) by virtue of The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(e)(iii)**
- F34** Words in sch. 1 inserted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(e)(iv)**
- F35** Words in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(d)(i)**
- F36** Words in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(d)(ii)**
- F37** Words in sch. 1 inserted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(d)(iii)**
- F38** Words in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(2)(d)(iv)**
- F39** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(f)**
- F40** Sum in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(4)(b)(iv)**
- F41** Words in sch. 1 omitted (1.12.2021) by virtue of The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(f)**
- F42** Sch. 1 sums omitted (1.12.2021) by virtue of The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(3)(a)**
- F43** Sch. 1 sums omitted (1.12.2021) by virtue of The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(4)(a)**
- F44** Words in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(g)(i)**
- F45** Words in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(g)(ii)**
- F46** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(g)**
- F47** Sum in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(4)(b)(v)**
- F48** Words in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(h)(i)**
- F49** Words in sch. 1 omitted (1.12.2021) by virtue of The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(h)(ii)**
- F50** Words in sch. 1 inserted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(h)(iii)**
- F51** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(h)**

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- F52** Sum in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(4)(b)(vi)**
- F53** Words in sch. 1 omitted (1.12.2021) by virtue of The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(i)**
- F54** Words in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(j)(i)**
- F55** Words in sch. 1 inserted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(j)(ii)**
- F56** Word in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(j)(iii)**
- F57** Words in sch. 1 omitted (1.12.2021) by virtue of The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(j)(iv)**
- F58** Words in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(2)(j)(v)**
- F59** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(i)**
- F60** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(j)**
- F61** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(k)**
- F62** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(l)**
- F63** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(m)**
- F64** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(n)**
- F65** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(o)**
- F66** Sum in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(4)(b)(vii)**
- F67** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(p)**
- F68** Sum in sch. 1 substituted (31.3.2022) by The Budget (Scotland) Act 2021 Amendment Regulations 2022 (S.S.I. 2022/121), regs. 1(1), **3(3)(q)**
- F69** Sum in sch. 1 substituted (1.12.2021) by The Budget (Scotland) Act 2021 Amendment Regulations 2021 (S.S.I. 2021/447), regs. 1(1), **3(4)(b)(viii)**



**Changes to legislation:**

There are currently no known outstanding effects for the Budget (Scotland) Act 2021,  
SCHEDULE 1.