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SCOTTISH STATUTORY INSTRUMENTS

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**2003 No. 530**

**The Public Finance and Accountability  
(Scotland) Act 2000 (Access to Documents and  
Information) (Relevant Persons) Order 2003**

**Contractors and Subcontractors**

3.—(1) In subsections (2) and (4) of section 24 of the 2000 Act “relevant person” includes any person in circumstances in which that person has or had a contractual obligation to supply goods or services to a body the accounts of which are audited or examined by the Auditor General by virtue of any enactment or prerogative instrument.

(2) In sub-sections (2) and (4) of section 24 of the 2000 Act “relevant person” includes any person in circumstances in which that person has or had a contractual obligation to supply goods or services indirectly to a body the accounts of which are audited or examined by the Auditor General by virtue of any enactment or prerogative instrument.

(3) For the purposes of paragraph (2), a person has a contractual obligation to supply goods or services indirectly to a body the accounts of which are audited or examined as in that paragraph if and only if that person has a contractual obligation to supply goods or services that arises from a contract which is a subcontract in relation to a main contract between the body the accounts of which are so audited or examined and another person or body.

(4) For the purposes of paragraph (3), a contract is a subcontract in relation to a main contract if its performance would fulfil, or contribute to the fulfilment of, an obligation to supply goods or services in the main contract.