



# Scotland Act 2016

## 2016 CHAPTER 11

### PART 2

#### TAX, BORROWING AND FINANCIAL INFORMATION

##### *Information*

#### **21 Provision of information to the Office for Budget Responsibility**

- (1) The Scotland Act 1998 is amended as follows.
- (2) After section 96 (provision of information to the Treasury) insert—

##### **“96A Provision of information to the Office for Budget Responsibility**

- (1) The Office for Budget Responsibility has a right of access at any reasonable time to all Scottish public finances information which it may reasonably require for the purpose of the performance of its duty under section 4 of the Budget Responsibility and National Audit Act 2011 (duty to examine and report on the sustainability of the public finances).
  - (2) The Office is entitled to require from any person holding or accountable for any Scottish public finances information any assistance or explanation which the Office reasonably thinks necessary for that purpose.
  - (3) “Scottish public finances information” means information held by the Scottish Ministers or by any Scottish public authority specified in regulations made by the Secretary of State.
  - (4) This section is subject to any enactment or rule of law which operates to prohibit or restrict the disclosure of information or the giving of any assistance or explanation.”
- (3) In Schedule 7 (procedure for subordinate legislation), in paragraph 1(2) insert at the appropriate place—

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*Changes to legislation:* Scotland Act 2016, Cross Heading: Information is up to date with all changes known to be in force on or before 16 September 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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“Section 96A

Type C”

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**Commencement Information**

**II** S. 21 in force at 1.4.2017 by S.I. 2016/1178, reg. 2(b)

**Changes to legislation:**

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**Changes and effects yet to be applied to :**

- specified provision(s) amendment to earlier commencing S.I. 2017/455, reg. 3 by [S.I. 2019/1438 reg. 2](#)