

SCOTTISH FISCAL COMMISSION ACT 2016

EXPLANATORY NOTES

OVERVIEW OF THE ACT

Functions

Section 10 - Access to information

21. In order to perform its functions, the Commission requires access to data and information held by the Scottish Government and others which supports the production of forecasts and any other data or information which the Commission considers relevant to the performance of its functions. Section 10 allows the Commission access to information relevant to the performance of its functions where the information is held by the Scottish Government, Revenue Scotland, Registers of Scotland, the Scottish Environment Protection Agency, a local authority, or a valuation authority or assessor (including depute assessor) appointed under section 27(2) of the Local Government etc. (Scotland) Act 1994.
22. [Section 10](#) also contains a regulation-making power to allow Scottish Ministers, subject to parliamentary approval, to grant the Commission access to information held by other bodies where that may be necessary in the future should the Commission's functions be expanded or changed.
23. This provision is subject to other legislation that prohibits, restricts access or relates to the disclosure of the information required by the Commission, for example the Data Protection Act 1998 or the Revenue Scotland and Tax Powers Act 2014.