



# Scottish Fiscal Commission Act 2016

## 2016 asp 17

### *Functions*

#### **3 Meaning of terms used in section 2**

- (1) This section defines terms used in section 2.
- (2) “5-year forecast”, in relation to a report prepared under section 2(2), means a forecast in respect of the financial year for which the report is prepared and each of the 4 subsequent financial years.
- [<sup>F1</sup>(2ZA) “Assigned VAT receipts” means amounts payable under section 64A of the Scotland Act 1998.]
- [<sup>F2</sup>(2A) [<sup>F3</sup>“Devolved social security expenditure” means financial or other assistance to or in respect of an individual where there is an entitlement to a devolved social security benefit expended] by the Scottish Ministers or a local authority which are—
  - (a) made under any provision relating to a matter within—
    - (i) exceptions 1 to 10 in Section F1 of Part 2 of schedule 5 of the Scotland Act 1998,
    - (ii) exception 1 in Section H3 of that Part, or
    - (iii) any further exception added to Section F1 or Section H3 of that Part after 31st March 2017, or
  - (b) attributable to regulations made by the Scottish Ministers by virtue of section 29 or 30 of the Scotland Act 2016 (powers in relation to universal credit).]
- (3) “Devolved taxes” is to be construed in accordance with section 80A(4) of the Scotland Act 1998.
- (4) “Non-domestic rates” means non-domestic rates levied under section 7B(2) of the Local Government (Scotland) Act 1975.
- [<sup>F4</sup>(4A) “Quarter”, in respect of a financial year, means a period of 3 months ending with the last day of June, September, December or March.]
- (5) “Scottish rate resolution” is to be construed in accordance with section 80C(1) of the Scotland Act 1998.

---

*Changes to legislation: There are currently no known outstanding effects for the Scottish Fiscal Commission Act 2016, Section 3. (See end of Document for details)*

---

---

### Textual Amendments

- F1** S. 3(2ZA) inserted (1.7.2018) by [The Scottish Fiscal Commission \(Modification of Functions\) Regulations 2018 \(S.S.I. 2018/213\)](#), regs. 1, **2(3)(a)**
- F2** S. 3(2A) inserted (1.4.2017) by [The Scottish Fiscal Commission \(Modification of Functions\) Regulations 2017 \(S.S.I. 2017/86\)](#), regs. 1, **2(3)(a)**
- F3** Words in s. 3(2A) substituted (1.7.2018) by [The Scottish Fiscal Commission \(Modification of Functions\) Regulations 2018 \(S.S.I. 2018/213\)](#), regs. 1, **2(3)(b)**
- F4** S. 3(4A) inserted (1.4.2017) by [The Scottish Fiscal Commission \(Modification of Functions\) Regulations 2017 \(S.S.I. 2017/86\)](#), regs. 1, **2(3)(b)**
- 

### Commencement Information

- I1** S. 3 in force at 1.4.2017 by [S.S.I. 2016/326](#), **reg. 2(2)**

**Changes to legislation:**

There are currently no known outstanding effects for the Scottish Fiscal Commission Act 2016, Section 3.