

# **CORONAVIRUS (SCOTLAND) ACT 2020**

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## **EXPLANATORY NOTES**

### **DETAIL ABOUT PROVISIONS**

#### ***Schedule 6 – Functioning of public bodies***

#### **Part 3 - Duties in respect of reports and other documents**

##### **Power to postpone publication and laying of reports**

240. Paragraph 8 applies to any statutory duty, within the competence of the Scottish Parliament to amend, that requires the Scottish Ministers or a Scottish public authority to publish a report in connection with the exercise of their functions on or by a particular date.
241. Subparagraph (2) provides that the Scottish Ministers or a Scottish public authority may decide to postpone complying with such a duty if they consider that doing so would impede their ability to take action to combat coronavirus. If they decide to do so, under subparagraph (3) they must publish a statement to that effect, on or before the date the report is due or as soon as reasonably practical afterwards. Subparagraph (4) requires the statement to indicate that the report will be published once the coronavirus outbreak is over, in accordance with paragraph 10.
242. Subparagraph (5) provides that the power to postpone reporting does not apply to any duty contained in the Act itself, to accounts or associated documents required under section 19 or 20 of the Public Finance and Accountability (Scotland) Act 2000 (see paragraph 15), or to documents covered by paragraph 9.