

*These notes relate to the Tied Pubs (Scotland) Act 2021
(asp 17) which received Royal Assent on 5 May 2021*

TIED PUBS (SCOTLAND) ACT 2021

EXPLANATORY NOTES

THE ACT

Schedule 2: Scottish Pubs Code Adjudicator

Part 4: Accountability

Accounts and audit

98. Paragraph 17 requires the adjudicator to keep proper accounts and gives the Scottish Ministers power to give directions as to the form of those accounts. A copy of the accounts must be sent to the Auditor General for Scotland. This makes the adjudicator subject to sections 21 and 22 of the Public Finance and Accountability (Scotland) Act 2000¹, which includes requirements relevant to the auditing of accounts by the Auditor General for Scotland (for example, that accounts must be sent to the Auditor General no later than 6 months after the end of the financial year to which the account relates).

¹ Public Finance and Accountability (Scotland) Act 2000 (asp 1). Available at: <https://www.legislation.gov.uk/asp/2000/1/contents>.