

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Budget (Scotland) Act 2023. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULE 1

(introduced by section 1)

THE SCOTTISH ADMINISTRATION

Commencement Information

II Sch. 1 in force at 28.3.2023, see [s. 10](#)

<i>Purposes</i>	<i>Amount of resources, other than accruing resources (£)</i>	<i>Amount of accruing resources (£)</i>
1. Through their [^{F1} NHS Recovery,] Health and Social Care portfolio, for use by the Scottish Ministers on: operational and administrative costs; hospital and community health services; family health services, including local GP practices, pharmacy, dental and ophthalmic services; community care; mental health services; capital investment; health and social care integration outcomes framework; delivery of services by digital means and communication; care, support and rights; social care support; early years; other health and social care services; the Independent Living Fund Scotland; the Mental Welfare Commission for Scotland; Social Care and Social Work Improvement Scotland; the Scottish Sports Council; Active Healthy Lives.	[^{F2} 18,303,251,000]	3,000,000,000
2. Through their Social Justice	[^{F6} 6,662,624,000]	90,000,000
^{F3} ... portfolio, for use by the Scottish Ministers on: operational and administrative costs;		
^{F4} ... grant assistance and funding of strategic programmes to create the best		

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<i>Purposes</i>	<i>Amount of resources, other than accruing resources (£)</i>	<i>Amount of accruing resources (£)</i>
<p>conditions for the third sector and volunteering to thrive; building standards; housing subsidies and guarantees; repayment of debt and associated costs; other expenditure, contributions and grants relating to housing; activities relating to homelessness; research and publicity and other portfolio services; grants to local authorities and registered social landlords; loans to individuals; participatory budgeting; social justice activities, including tackling poverty and inequality with a particular focus on child poverty; grants and loans to organisations; funding for advice and advocacy services; funding to support the design, development and implementation of social security powers; funding for Social Security Scotland; funding for the Scottish Commission on Social Security; funding of payments of social security assistance; funding to tackle poverty; grant assistance; funding of strategic contracts; expenditure relating to equality and human rights issues, including grants to organisations; expenditure relating to tackling hate crime; expenditure relating to supporting people who are destitute, including refugees and asylum seekers, and in particular the Warm Scots Welcome scheme for resettling displaced people from Ukraine in Scotland; expenditure relating to community support, resilience and engagement</p>		

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<i>Purposes</i>	<i>Amount of resources, other than accruing resources (£)</i>	<i>Amount of accruing resources (£)</i>
[^{F5} ; talent attraction and retention].		
3. Through their [^{F7} Wellbeing Economy, Fair Work and Energy] portfolio, for use by the Scottish Ministers on: operational and administrative costs;	[^{F18} 1,390,814,000]	400,000,000
^{F8} ... expenditure on committees, commissions and other portfolio services;		
^{F9} ... support for Growth Accelerator		
^{F10} ... programmes;		
^{F11} ... grant in aid for Scottish Enterprise, Highlands and Islands Enterprise and South of Scotland Enterprise; industry, innovation [^{F12} , entrepreneurship] and technology/digital grants and support for low carbon economy; sundry enterprise-related activities; expenditure in relation to the running costs of the Office of the Chief Economic Adviser;		
^{F13} ... grant in aid for the Scottish National Investment Bank;		
^{F14} ... European Structural Fund grants to the Enterprise Networks, local authorities, further and higher education institutions, third sector bodies and other eligible bodies and organisations; costs of delivery and evaluation of European Structural Fund; funding for employment support, learning opportunities, workforce		

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development and supporting fair work principles; F15 ... funding for City and Regional Growth Deals; support for Ferguson Marine; VisitScotland; tourism; digital and broadband connectivity; F16 ... support for inward trade and investment and exports [F17; investment in energy decarbonisation and hydrogen, carbon capture, utilisation and storage (CCUS) and negative emissions technologies; Fuel Insecurity Fund; and support of offshore wind supply chain opportunities].		
4. Through their Education and Skills portfolio, for use by the Scottish Ministers on: operational and administrative costs; schools; training and development of teachers; educational research, development and promotion; Scottish Attainment Challenge related programmes; provision of Pupil Equity Funding; [F19] pupil support and wellbeing;] supporting implementation of education reforms; the Gaelic language; Bòrd na Gàidhlig; Gaelic Media Service (MG Alba); the Scots language; funding of Education Scotland, Disclosure Scotland and Additional Support Needs Tribunals for Scotland; funding expansion of early learning and childcare; child protection [F20;] care for looked after and vulnerable children; [F21] supporting care experienced children and	[F25]4,731,359,000]	350,000,000

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young people; Caregivers;] youth justice and preventing offending by children and young people; secure care for children and young people; advocacy for children and young people; development of the social services workforce; [F22supporting children’s services reform;] supporting quality improvement and improvement science through the children and young people improvement collaborative; development of the community learning and development workforce; parenting and play; support for families with severely disabled children; [F23supporting disabled children and young people;] early intervention funding for the third sector through the Children, Young People, Families and Adult Learning Fund; running costs of the Scottish Child Abuse Inquiry; implementation of The Promise and running costs of The Promise Scotland; [F24holistic Whole Family Wellbeing;] incorporation of the United Nations Convention on the Rights of the Child; implementation of Getting It Right For Every Child; financial redress for survivors of child abuse in care; central government grants to local authorities for Gaelic, raising attainment and early learning and childcare; grant funding for the Scottish Credit and Qualifications Framework Partnership and Scottish Qualifications Authority accreditation; grant in aid for the Scottish		

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<i>Purposes</i>	<i>Amount of resources, other than accruing resources (£)</i>	<i>Amount of accruing resources (£)</i>
Further and Higher Education Funding Council, Scottish Qualifications Authority (including qualifications delivery and development), Children's Hearings Scotland, Scottish Children's Reporter Administration, Scottish Social Services Council and Redress Scotland; grant in aid for Skills Development Scotland; administration funding for the Student Awards Agency Scotland (SAAS); funding administered by SAAS for fees, grants, bursaries, student loans and related costs of higher education student support; Enterprise in Education; activities associated with the Chief Scientific Adviser for Scotland and the promotion of science; international and other educational services; funding for international college and university activities; sundry lifelong learning activities, including community-based adult learning; funding activities for young people to develop skills in connection with training and work; funding for employment support programmes; the provision of Education Maintenance Allowances.		
5. Through their Justice and [^{F26} Home Affairs] portfolio, for use by the Scottish Ministers on: operational and administrative costs; legal aid, including the running costs of the Scottish Legal Aid Board; criminal injuries compensation (including administration); support for victims and	[^{F27} 3,220,269,000]	39,700,000

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<i>Purposes</i>	<i>Amount of resources, other than accruing resources (£)</i>	<i>Amount of accruing resources (£)</i>
witnesses of crime, victims of human trafficking and addressing violence against women and girls; certain services relating to crime, including the Parole Board for Scotland; the Scottish Prison Service; the Scottish Criminal Cases Review Commission; the Scottish Law Commission; the Risk Management Authority; the Scottish Police Authority, the Police Investigations and Review Commissioner and His Majesty’s Inspectors of Constabulary in Scotland; additional police services; the running costs of inquiries and reviews; the Scottish Fire and Rescue Service and His Majesty’s Inspectors of the Scottish Fire and Rescue Service; the payment of police and fire pensions; cyber resilience; central government grants to local authorities for criminal justice social work; measures to create safer and stronger communities, including Community Justice Scotland; miscellaneous services relating to the administration of justice; veterans; community justice services; court services, including judicial pensions; certain legal services; costs and fees in connection with legal proceedings.		
6. Through their [^{F28} Transport, Net Zero and Just Transition] portfolio, for use by the Scottish Ministers on: operational and administrative costs; support for passenger rail services, rail infrastructure and associated rail services;	[^{F36} 4,307,820,000]	600,000,000

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<p>support for the development and delivery of concessionary travel schemes; support for the bus industry; funding for major public transport projects; the running costs of Transport Scotland; funding for the Strategic Transport Projects Review; funding for travel information services and accessible travel; the maintenance and enhancement of the trunk road network; support for ferry services, loans and grants relating to vessel construction or procurement, grants for pier, harbour and other port infrastructure; support for Highlands and Islands Airports Limited; support and loans for investment in air services; funding for the Air Discount Scheme; support for the Tay Road Bridge Joint Board; support for the freight industry; support for Scottish Canals; funding to promote sustainable and active travel; funding and loans to support net-zero emissions and climate change transport initiatives; contributing to the running costs of Regional Transport Partnerships and other bodies associated with the transport sector; support for the Glasgow Subway Modernisation programme; funding for road safety; costs in relation to funding the office of the Scottish Road Works Commissioner; costs related to public inquiries; funding for domestic energy efficiency, insulation and refurbishment projects; funding for domestic and</p>		

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non-domestic energy-related activities; F29		
... central government grants to local authorities; F30		
... action to prevent waste, improve recycling, reduce emissions from waste, tackle litter and deliver a circular economy strategy; F31		
... addressing biodiversity loss F32		
... and nature restoration; environmental protection; other environmental expenditure; flood prevention; coastal protection; air quality monitoring; climate change activities, including the Land Managers' Renewables Fund and Climate Justice Fund; F33		
... Scottish Natural Heritage; the Scottish Environment Protection Agency; the National Park authorities; F34		
... water grants, including to the Water Industry Commission for Scotland and funding for the Drinking Water Quality Regulator for Scotland; loans to Scottish Water and Scottish Water Business Stream Holdings Limited; [F35 the Green Jobs Fund; the Green Growth Accelerator].		
7. Through their Rural Affairs [F37, Land Reform] and Islands portfolio, for use by the Scottish Ministers on: operational and administrative costs; market support, including grants in	[F43 1,173,419,000]	300,000,000

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<i>Purposes</i>	<i>Amount of resources, other than accruing resources (£)</i>	<i>Amount of accruing resources (£)</i>
relation to agriculture and food and drink; support for agriculture, F38		
... rural development; F39		
... agri-environmental and farm woodland measures; animal health and welfare; plant health; F40		
... agricultural support reform; [F41]land based learning; funding for land reform and community ownership; the Scottish Land Commission;] providing assistance to help the seafood sector and the wider food supply chain through the Marine Fund Scotland; rural affairs; support for crofting communities, including the crofting environment; funding for National Islands Plan related initiatives and actions required to implement the Islands (Scotland) Act 2018; funding to support six islands to become carbon neutral by 2040; core marine functions involving scientific research, marine and biodiversity protection, marine fisheries enforcement, policy and management of Scotland's seas, aquaculture and freshwater fisheries policy, administration of all marine consents required for depositing substances at sea, coastal protection and offshore renewables, representing Scotland's interests in relation to international fisheries policy, and sponsorship of Crown Estate Scotland [F42]; peatland restoration; wildlife management;		

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analytical and scientific support to help improve rural and environmental policy including funding of environment, natural resources and agriculture research: Strategy 2022-27 (ENRA), and First Minister’s Environmental Council; Royal Botanic Garden Edinburgh; Scottish Forestry; the promotion of forestry and land management, including advising on the development and delivery of forestry policy; regulating the forestry sector and supporting it through grants; Forestry and Land Scotland; managing Scotland’s national forests and land].		
8. Through their Constitution, External Affairs and Culture portfolio, for use by the Scottish Ministers on: operational and administrative costs; support for the arts, culture and creativity in Scotland; cultural and heritage organisations; the creative industries; central government grants to non-departmental public bodies, local authorities and other bodies and organisations; architecture and design maximising the benefits of good quality design to improve the development of Scotland’s places; funding to support Royal and ceremonial activity; international and European relations; protecting Scotland’s place in Europe; development assistance;	[^{F45} 271,584,000]	200,000,000
^{F44}		
....		

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9. Through their Deputy First Minister and [^{F46} Finance] portfolio, for use by the Scottish Ministers on: operational and administrative costs; [^{F47} the running and capital costs of the Scottish Public Pensions Agency; financial support to local authorities, including the guaranteed combined general revenue grant and distributable non-domestic rates income; general capital grants and other local authority revenue and capital grants for specific purposes, including the Transfer of the Management of Development Funding and the Vacant and Derelict Land Fund; other services, including discretionary payments under the Bellwin scheme covering floods, storms and other emergencies; funding to support research and the development and design of local taxation and local government governance; expenditure on corporate and central services, funding to support the central performance, delivery and resilience functions of the organisation]; funding to support electoral administration; funding of Boundaries Scotland; [^{F48} funding of the Accountant in Bankruptcy, running costs of the Scottish COVID-19 public inquiry as well as costs of responding to both the Scottish and UK inquiries]; funding to support implementation of extension of Freedom of Information legislation; [^{F49} funding of	[^{F50} 12,604,890,000]	[^{F51} 20,000,000]

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a strategy function which supports effective policy across the organisation;] costs associated with the functions of the King's Printer for Scotland; expenditure and grant assistance in relation to public service reform and efficiency.		
10. For use by the Lord Advocate, through the Crown Office and Procurator Fiscal Service, on: operational and administrative costs relating to the investigation and prosecution of crime and the investigation of deaths; operational and administrative costs in relation to functions in respect of extradition and mutual legal assistance; costs relating to the United Kingdom's withdrawal from the European Union, including work on the consequences for continued law enforcement and criminal justice co-operation; fees paid to Advocate Deputes, temporary procurators fiscal and ad hoc Advocate Deputes; witness expenses; victim expenses; other costs associated with Crown prosecutions and cases brought under the Proceeds of Crime Act 2002; for use by the Lord Advocate, through the Civil Recovery Unit, on: investigations and cases brought under the Proceeds of Crime Act 2002; and for use by the Crown Agent for the office of the King's and Lord Treasurer's Remembrancer (including special payments made in relation to intestate estates	[^{F52} 198,704,000]	3,000,000

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which fall to the Crown as ultimate heir).		
11. Through the National Records of Scotland, for use by the Scottish Ministers, the Registrar General F53 ... for Scotland and the Keeper of the Records of Scotland on: operational [F54, administrative and capital investment] costs F55	[F56]33,321,000]	9,800,000
12. For use by the Office of the Scottish Charity Regulator on: operational and administrative costs.	3,300,000	Nil
13. For use by the Scottish Housing Regulator on: operational and administrative costs.	[F57]6,611,000]	Nil
14. For use by the Scottish Courts and Tribunals Service on: operational and administrative costs.	[F58]174,097,000]	47,000,000
15. For use by the Scottish Fiscal Commission on: operational and administrative costs.	[F59]2,423,000]	Nil
16. For use by Revenue Scotland on: operational and administrative costs.	8,207,000	Nil
17. For use by Food Standards Scotland on: operational and administrative costs, including research, monitoring and surveillance and public information and awareness relating to food safety, standards and improving diet; protecting the other interests of consumers in relation to food.	[F60]22,968,000]	[F61]5,000,000]

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18. For use by the Scottish Ministers on: pensions, allowances, gratuities etc. payable in respect of the teachers' and national health service pension schemes.	[^{F62} 6,921,001,000]	3,100,000,000
19. For use by Registers of Scotland on: operational and administrative costs.	[^{F63} 11,246,000]	100,000,000
20. For use by Environmental Standards Scotland on: operational and administrative costs.	2,910,000	Nil
[^{F64} 21. For use by Consumer Scotland on: operational and administrative costs	2,400,000	Nil]
Total amount of resources	[^{F65} 60,053,218,000]	[^{F66} 8,264,500,000]

Textual Amendments

- F1** Words in sch. 1 inserted (24.11.2023) by [The Budget \(Scotland\) Act 2023 Amendment Regulations 2023 \(S.S.I. 2023/357\)](#), regs. 1(1), **3(2)(a)**
- F2** Sum in sch. 1 substituted (24.11.2023) by [The Budget \(Scotland\) Act 2023 Amendment Regulations 2023 \(S.S.I. 2023/357\)](#), regs. 1(1), **3(3)(a)(i)**
- F3** Words in sch. 1 omitted (24.11.2023) by virtue of [The Budget \(Scotland\) Act 2023 Amendment Regulations 2023 \(S.S.I. 2023/357\)](#), regs. 1(1), **3(2)(b)(i)**
- F4** Words in sch. 1 omitted (24.11.2023) by virtue of [The Budget \(Scotland\) Act 2023 Amendment Regulations 2023 \(S.S.I. 2023/357\)](#), regs. 1(1), **3(2)(b)(ii)**
- F5** Words in sch. 1 inserted (24.11.2023) by [The Budget \(Scotland\) Act 2023 Amendment Regulations 2023 \(S.S.I. 2023/357\)](#), regs. 1(1), **3(2)(b)(iii)**
- F6** Sum in sch. 1 substituted (24.11.2023) by [The Budget \(Scotland\) Act 2023 Amendment Regulations 2023 \(S.S.I. 2023/357\)](#), regs. 1(1), **3(3)(a)(ii)**
- F7** Words in sch. 1 substituted (24.11.2023) by [The Budget \(Scotland\) Act 2023 Amendment Regulations 2023 \(S.S.I. 2023/357\)](#), regs. 1(1), **3(2)(c)(i)**
- F8** Words in sch. 1 omitted (24.11.2023) by virtue of [The Budget \(Scotland\) Act 2023 Amendment Regulations 2023 \(S.S.I. 2023/357\)](#), regs. 1(1), **3(2)(c)(ii)**
- F9** Words in sch. 1 omitted (24.11.2023) by virtue of [The Budget \(Scotland\) Act 2023 Amendment Regulations 2023 \(S.S.I. 2023/357\)](#), regs. 1(1), **3(2)(c)(iii)**
- F10** Words in sch. 1 omitted (24.11.2023) by virtue of [The Budget \(Scotland\) Act 2023 Amendment Regulations 2023 \(S.S.I. 2023/357\)](#), regs. 1(1), **3(2)(c)(iv)**
- F11** Words in sch. 1 omitted (24.11.2023) by virtue of [The Budget \(Scotland\) Act 2023 Amendment Regulations 2023 \(S.S.I. 2023/357\)](#), regs. 1(1), **3(2)(c)(v)**
- F12** Word in sch. 1 inserted (24.11.2023) by [The Budget \(Scotland\) Act 2023 Amendment Regulations 2023 \(S.S.I. 2023/357\)](#), regs. 1(1), **3(2)(c)(vi)**
- F13** Words in sch. 1 omitted (24.11.2023) by virtue of [The Budget \(Scotland\) Act 2023 Amendment Regulations 2023 \(S.S.I. 2023/357\)](#), regs. 1(1), **3(2)(c)(vii)**

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- F14** Words in sch. 1 omitted (24.11.2023) by virtue of The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(c)(viii)**
- F15** Words in sch. 1 omitted (24.11.2023) by virtue of The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(c)(ix)**
- F16** Words in sch. 1 omitted (24.11.2023) by virtue of The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(c)(x)**
- F17** Words in sch. 1 inserted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(c)(xi)**
- F18** Sum in sch. 1 substituted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(3)(a)(iii)**
- F19** Words in sch. 1 inserted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(d)(i)**
- F20** Semicolon in sch. 1 substituted for word (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(d)(ii)**
- F21** Words in sch. 1 inserted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(d)(iii)**
- F22** Words in sch. 1 inserted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(d)(iv)**
- F23** Words in sch. 1 inserted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(d)(v)**
- F24** Words in sch. 1 inserted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(d)(vi)**
- F25** Sum in sch. 1 substituted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(3)(a)(iv)**
- F26** Words in sch. 1 substituted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(e)**
- F27** Sum in sch. 1 substituted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(3)(a)(v)**
- F28** Words in sch. 1 substituted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(f)(i)**
- F29** Words in sch. 1 omitted (24.11.2023) by virtue of The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(f)(ii)**
- F30** Words in sch. 1 omitted (24.11.2023) by virtue of The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(f)(iii)**
- F31** Words in sch. 1 omitted (24.11.2023) by virtue of The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(f)(iv)**
- F32** Words in sch. 1 omitted (24.11.2023) by virtue of The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(f)(v)**
- F33** Words in sch. 1 omitted (24.11.2023) by virtue of The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(f)(vi)**
- F34** Words in sch. 1 omitted (24.11.2023) by virtue of The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(f)(vii)**
- F35** Words in sch. 1 substituted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(f)(viii)**
- F36** Sum in sch. 1 substituted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(3)(a)(vi)**
- F37** Words in sch. 1 inserted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(g)(i)**
- F38** Words in sch. 1 omitted (24.11.2023) by virtue of The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(g)(ii)**
- F39** Words in sch. 1 omitted (24.11.2023) by virtue of The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(g)(iii)**

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- F40** Words in sch. 1 omitted (24.11.2023) by virtue of The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(g)(iv)**
- F41** Words in sch. 1 inserted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(g)(v)**
- F42** Words in sch. 1 inserted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(g)(vi)**
- F43** Sum in sch. 1 substituted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(3)(a)(vii)**
- F44** Words in sch. 1 omitted (24.11.2023) by virtue of The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(h)**
- F45** Sum in sch. 1 substituted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(3)(a)(viii)**
- F46** Word in sch. 1 substituted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(i)(i)**
- F47** Words in sch. 1 substituted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(i)(ii)**
- F48** Words in sch. 1 substituted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(i)(iii)**
- F49** Words in sch. 1 inserted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(i)(iv)**
- F50** Sum in sch. 1 substituted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(3)(a)(ix)**
- F51** Sum in sch. 1 substituted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(4)(a)(i)**
- F52** Sum in sch. 1 substituted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(3)(a)(x)**
- F53** Words in sch. 1 omitted (24.11.2023) by virtue of The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(j)(i)**
- F54** Words in sch. 1 substituted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(j)(ii)**
- F55** Words in sch. 1 omitted (24.11.2023) by virtue of The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(2)(j)(iii)**
- F56** Sum in sch. 1 substituted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(3)(a)(xi)**
- F57** Sum in sch. 1 substituted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(3)(a)(xii)**
- F58** Sum in sch. 1 substituted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(3)(a)(xiii)**
- F59** Sum in sch. 1 substituted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(3)(a)(xiv)**
- F60** Sum in sch. 1 substituted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(3)(a)(xv)**
- F61** Sum in sch. 1 substituted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(4)(a)(ii)**
- F62** Sum in sch. 1 substituted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(3)(a)(xvi)**
- F63** Sum in sch. 1 substituted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(3)(a)(xvii)**
- F64** Words in sch. 1 inserted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(5)**
- F65** Sum in sch. 1 substituted (24.11.2023) by The Budget (Scotland) Act 2023 Amendment Regulations 2023 (S.S.I. 2023/357), regs. 1(1), **3(3)(b)**

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Budget (Scotland) Act 2023. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

F66 Sum in sch. 1 substituted (24.11.2023) by [The Budget \(Scotland\) Act 2023 Amendment Regulations 2023 \(S.S.I. 2023/357\)](#), regs. 1(1), **3(4)(b)**

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Budget (Scotland) Act 2023. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to :

- sch. 1 sum substituted by S.S.I. 2024/99 reg. 3(3)(a)(i)
- sch. 1 sum substituted by S.S.I. 2024/99 reg. 3(3)(a)(ii)
- sch. 1 sum substituted by S.S.I. 2024/99 reg. 3(3)(a)(iii)
- sch. 1 sum substituted by S.S.I. 2024/99 reg. 3(3)(a)(iv)
- sch. 1 sum substituted by S.S.I. 2024/99 reg. 3(3)(a)(v)
- sch. 1 sum substituted by S.S.I. 2024/99 reg. 3(3)(a)(vi)
- sch. 1 sum substituted by S.S.I. 2024/99 reg. 3(3)(a)(vii)
- sch. 1 sum substituted by S.S.I. 2024/99 reg. 3(3)(a)(viii)
- sch. 1 sum substituted by S.S.I. 2024/99 reg. 3(3)(a)(ix)
- sch. 1 sum substituted by S.S.I. 2024/99 reg. 3(3)(a)(x)
- sch. 1 sum substituted by S.S.I. 2024/99 reg. 3(3)(a)(xi)
- sch. 1 sum substituted by S.S.I. 2024/99 reg. 3(3)(a)(xii)
- sch. 1 sum substituted by S.S.I. 2024/99 reg. 3(3)(a)(xiii)
- sch. 1 sum substituted by S.S.I. 2024/99 reg. 3(3)(a)(xiv)
- sch. 1 sum substituted by S.S.I. 2024/99 reg. 3(3)(a)(xv)
- sch. 1 sum substituted by S.S.I. 2024/99 reg. 3(3)(a)(xvi)
- sch. 1 sum substituted by S.S.I. 2024/99 reg. 3(3)(a)(xvii)
- sch. 1 sum substituted by S.S.I. 2024/99 reg. 3(3)(a)(xviii)
- sch. 1 sum substituted by S.S.I. 2024/99 reg. 3(3)(b)
- sch. 1 words inserted by S.S.I. 2024/99 reg. 3(2)(a)(i)
- sch. 1 words inserted by S.S.I. 2024/99 reg. 3(2)(a)(ii)
- sch. 1 words inserted by S.S.I. 2024/99 reg. 3(2)(c)(i)
- sch. 1 words omitted by S.S.I. 2024/99 reg. 3(2)(c)(iii)
- sch. 1 words substituted by S.S.I. 2024/99 reg. 3(2)(a)(iii)
- sch. 1 words substituted by S.S.I. 2024/99 reg. 3(2)(b)
- sch. 1 words substituted by S.S.I. 2024/99 reg. 3(2)(c)(ii)