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STATUTORY INSTRUMENTS

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**2014 No. 3250 (C. 147)**

**CONSTITUTIONAL LAW  
DEVOLUTION, SCOTLAND**

**The Scotland Act 2012 (Commencement No. 4) Order 2014**

*Made - - - - 8th December 2014*

The Treasury make the following Order in exercise of the powers conferred by section 44(4) of the Scotland Act 2012<sup>(1)</sup>:

**Citation**

1. This Order may be cited as the Scotland Act 2012 (Commencement No. 4) Order 2014.

**Appointed Day**

2. The day appointed for the coming into force of section 32 (borrowing by the Scottish Ministers) of the Scotland Act 2012 is 12th December 2014.

8th December 2014

*Mark Lancaster  
Gavin Barwell*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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<sup>(1)</sup> 2012 c. 11.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

## EXPLANATORY NOTE

*(This note is not part of the Order)*

Article 2 of this Order commences section 32 of the Scotland Act 2012 ([c.11](#)) (the “2012 Act”) on 12th December 2014. This section amends sections 66 and 67 of the Scotland Act 1998 ([c.46](#)) to revise the circumstances under which the Scottish Ministers may borrow and set out the main controls and limits on such borrowing. These amendments enable the Scottish Ministers to borrow - subject to HM Treasury’s controls and limits - for the following purposes:

- (a) to meet a ‘temporary excess of sums paid out of the Scottish Consolidated Fund (SCF) over the sums paid into the fund’ – this means that the Scottish Government can borrow to manage excessive in-year volatility of receipts, where actual income differs greatly from the forecast receipts for that month;
- (b) to provide a working balance to the SCF, i.e. enough balance to ensure cash-flow;
- (c) to meet the differences between forecast and outturn receipts for devolved taxes or from income tax charged by virtue of a Scottish rate resolution; and
- (d) to fund capital expenditure.

## NOTE AS TO EARLIER COMMENCEMENT ORDERS

*(This note is not part of the Order)*

The following provisions of the 2012 Act have been brought into force by commencement order made before the date of this Order:

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I No.</i>
Sections 4 and 5	3rd July 2012	<a href="#">2012/1710</a>
Section 6	15th October 2012	<a href="#">2012/1710</a>
Section 7	3rd July 2012	<a href="#">2012/1710</a>
Section 8	31st October 2012	<a href="#">2012/2516</a>
Sections 9 and 10	3rd July 2012	<a href="#">2012/1710</a>
Section 12	3rd July 2012	<a href="#">2012/1710</a>
Section 13	31st October 2012	<a href="#">2012/2516</a>
Sections 14 to 16	3rd July 2012	<a href="#">2012/1710</a>
Section 17	31st October 2012	<a href="#">2012/2516</a>
Section 18	1st August 2012	<a href="#">2012/2516</a>
Section 19	31st October 2012	<a href="#">2012/2515</a>
Sections 34 to 38	22nd April 2013	<a href="#">2013/6</a>
Section 39	31st October 2012	<a href="#">2012/2516</a>

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