# **SCOTTISH FISCAL COMMISSION ACT 2016**

# **EXPLANATORY NOTES**

## **OVERVIEW OF THE ACT**

### **Functions**

#### Section 7 – Scottish Ministers' statement

17. Section 7 creates a presumption that the Scottish Ministers will use the forecasts prepared by the Commission in the Scottish Budget. If they do not do so then Scottish Ministers must provide a statement to Parliament explaining why they disagree with the Commission's forecast. This statement is to be laid before the Parliament at the same time as the budget documentation. It is anticipated that Ministers would only make use of alternative forecasts in in exceptional circumstances.