

CORONAVIRUS (SCOTLAND) (NO.2) ACT 2020

EXPLANATORY NOTES

DETAIL ABOUT PROVISIONS

Schedule 3: Reports, accounts and other documents

Reports, etc. under the Climate Change (Scotland) Act 2009

115. Paragraph 1 of schedule 3 amends the Climate Change (Scotland) Act 2009 (“the 2009 Act”).
116. Paragraph 1(2) amends section 8A(1) of the 2009 Act (inserted by section 17 of the Climate Change (Emissions Reduction Targets) (Scotland) Act 2019) in relation to the date by which Scottish Ministers are required to have created a nitrogen balance sheet. This date is changed from 18 months to 24 months after the coming into force of section 8A of the 2009 Act.
117. Paragraph 1(3) amends section 32A(10) of the 2009 Act (inserted by section 9 of the Climate Change (Emissions Reduction Targets) (Scotland) Act 2019), in relation to the date by which a citizens assembly on climate change is required to have completed its deliberations and reported to the Scottish Parliament and the Scottish Ministers. It provides that if the citizens assembly is unable, for a reason relating to coronavirus, to complete these functions by 28 February 2021, then it must do so as soon as reasonably practicable after that date.

Accounts of registered social landlords

118. Paragraph 2 of schedule 3 amends section 70 of the Housing (Scotland) Act 2010.
119. Paragraph 2(2) disapplies the duty, in respect of the financial year ending with 31 March 2020, for Registered Social Landlords to submit audited annual accounts to the Scottish Housing Regulator within six months of the end of the period to which they relate. Instead, they must be provided within nine months of the end of the period to which they relate.

Accounts under the Public Finance and Accountability (Scotland) Act 2000

120. Paragraph 15(1) of schedule 6 of the 2020 Act provides that Scottish Ministers may by regulations make provision modifying the effect of the Public Finance and Accountability (Scotland) Act 2000 as it applies to accounts that are required under section 19 or 20 of that Act for the financial year ending with 31 March 2021.
121. Paragraph 3 amends the 2020 Act to allow amendments to be made to the Public Finance and Accountability (Scotland) Act 2000 in respect of the periods most likely to be affected by the coronavirus outbreak (i.e. financial years 2019/20 and 2020/2021), as part of the response to the accounting timetable disruption caused by the outbreak.

Housing (Scotland) Act 1987: statement under section 33B

122. Paragraph 4 makes provision to amend section 33B(1) of the Housing (Scotland) Act 1987 (“the 1987 Act”) to extend, by six months, the deadline for the Scottish Ministers to publish a statement on the circumstances and criteria for exercising the power in section 33A of the 1987 Act, relating to referrals between local authorities on the grounds of local connection. It has the effect of extending the deadline for publishing the statement to 18 months from the coming into force of section 33B(1) (on 7 November 2019).
123. Paragraph 4(2)(b) inserts new subsections (1A) and (1B) into section 33B of the 1987 Act to give the Scottish Ministers the power to make regulations further extending the period in section 33B(1) by up to six months on a one-off basis, should this be necessary.