



Scotland Act 2012

2012 CHAPTER 11

PART 3

FINANCE

Reports on operation of this Part

33 Reports on the implementation and operation of this Part

- (1) The Secretary of State must—
 - (a) make reports on the implementation and operation of this Part (see subsection (5)),
 - (b) lay a copy of each report before each House of Parliament, and
 - (c) send a copy of each report to the Scottish Ministers, who must lay a copy of it before the Scottish Parliament.
- (2) The Scottish Ministers must—
 - (a) make reports on the implementation and operation of this Part (see subsection (5)),
 - (b) lay a copy of each report before the Scottish Parliament, and
 - (c) send a copy of each report to the Secretary of State, who must lay a copy of it before each House of Parliament.
- (3) A report must be made under each of subsections (1) and (2)—
 - (a) before the end of the period of one year beginning with the day on which this Act is passed, and
 - (b) thereafter, before the end of each subsequent period of one year until the final reports are made under subsection (4).
- (4) Final reports must be made on or as soon as practicable after—
 - (a) 1 April 2020, or
 - (b) if later, the first anniversary of the day on which the last of the provisions of this Part comes into force.

Status: This is the original version (as it was originally enacted).

- (5) A report on the implementation and operation of this Part must include—
- (a) a statement of the steps which have been taken, whether by the maker of the report or by others, since the making of the previous report (or, in the case of the first report, since the passing of this Act) towards the commencement of the provisions of this Part,
 - (b) a statement of the steps which the maker of the report proposes should be taken, whether by the maker of the report or by others, towards the commencement of the provisions of this Part,
 - (c) an assessment of the operation of the provisions of this Part which have been commenced,
 - (d) an assessment of the operation of any other powers to devolve taxes to the Scottish Parliament or to change the powers of the Scottish Ministers to borrow money, and of any other changes affecting the provisions inserted or amended by this Part,
 - (e) the effect of this Part on the amount of any payments made by the Secretary of State under section 64(2) of the 1998 Act (payments into the Scottish Consolidated Fund), and
 - (f) any other matters concerning the sources of revenue for the Scottish Administration (within the meaning of section 126(6) of the 1998 Act) which the maker of the report considers should be brought to the attention of the Parliament of the United Kingdom or the Scottish Parliament.