Governance Board: Standing Orders

February 2026 (revised August 2026)

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Scope

1. These standing orders set out arrangements for the Commissioners acting corporately as a Governance Board. They apply specifically to Governance Board meetings covering the operation of the Commission as a whole, as opposed to technical, forecasting, scrutiny or modelling meetings of Commissioners (see standing orders 18: Interpretation, paragraph 87).

2. In particular, the Protocol agreed under section 6 of the Scottish Fiscal Commission Act 2016 between the Commission and the Scottish Ministers covers arrangements for their engagement in relation to the forecasting and assessment process.

3. The four functions of the Governance Board are to:

    - ensure that the body delivers its statutory functions
    - provide strategic leadership
    - ensure financial stewardship
    - hold the Chief Executive and senior management team to account.

General

4. The Scottish Fiscal Commission (in Gaelic, Coimisean Fiosgail na h-Alba), established by section 1(1) of the Scottish Fiscal Commission Act 2016, is (by virtue of section 14 of that Act) a body corporate. In terms of its status as a Scottish public body it is a non-Ministerial Office and an office-holder in the Scottish Administration, thus ensuring its operational independence. The Commission is directly accountable to the Scottish Parliament for the delivery of its functions.

5. These standing orders, for regulation of the conduct and proceedings of the Commission, are made under section 23 of the Scottish Fiscal Commission Act 2016.

6. The members of the Commission, who are appointed by the Scottish Ministers with the approval of the Scottish Parliament under section 15 of the Scottish Fiscal Commission Act 2016, will be known as “the Commission” or “the Commissioners”. The Chair of the Commission, appointed by Ministers under section 15(1)(a), may be referred to as “the Chair”. The term “Governance Board” is used to denote the Commissioners acting corporately in that capacity.

7. These standing orders form part of the Commission’s governance structure. The other key documents for the Commission’s governance are listed below:

    a) the **Code of Conduct** for Members of the Scottish Fiscal Commission, including its provisions on the registration and declaration of interests and on the use of public funds

    b) the Scottish Fiscal Commission **Scheme of Internal Delegation**, which sets out which of its functions the Commission has delegated under section 26 of the Scottish Fiscal Commission Act 2016 to individual Commissioners, its Committees, its Chief Executive, or members of staff, or to third parties

    c) the Scottish Fiscal Commission **Framework Document**, which sets out an agreement between the Commission and the Scottish Ministers in relation to the governance, financing, and operations of the functions of the Commission.

d) Scottish Fiscal Commission Act 2016

e) Civil Service Code

f) Audit and Risk Committee terms of reference

8. No standing order is to be made, read, applied or suspended in such a manner that contravenes any rule of law, legislative provision or the terms of the Scottish Fiscal Commission Framework Document.

9. These standing orders are made by and can be altered, suspended, or revoked, in whole or in part, by a majority of the Commissioners. They remain in force unless and until so altered, suspended, or revoked. Additional standing orders considered necessary to ensure the effective operation of the Commission may be adopted, on the proposal of the Chair and/ or any Commissioner and/ or the Chief Executive with the agreement of the majority of the Commissioners.

10. These standing orders should be reviewed annually by the beginning of each financial year.

11. Where these standing orders do not make specific provision, the Chair, in consultation with the Chief Executive, will have discretion to determine all questions of procedure for the conduct and proceedings of the Commission.

12. The Commission's principles (about being independent, transparent, accessible, and open) apply to governance matters just as they do to technical matters.

Membership of the Commission

13. Members are appointed to and hold office in the Commission as Commissioners in accordance with the provisions of the Scottish Fiscal Commission Act 2016 and the Scottish Fiscal Commission Framework Document.

14. Members are appointed to the Commission in their individual capacity, and they do not hold office as representatives of any personal or professional group or any professional or corporate body. Members are expected to subscribe to and comply with the Code of Conduct.[1]

15. Members will require to register their interests as defined in the Code of Conduct, within one month of the date of their appointment to the Commission, in a register kept by the Commission's Secretariat for that purpose. This register, which will be updated within one month of any significant changes and in any case at least annually, will be published on the Scottish Fiscal Commission's website.[2]

16. Procedures for making declarations of interest are also set out in full in the Code of Conduct. Where a dispute arises as to whether a conflict of interest arises in respect of any Commission member (other than the Chair), the following procedure will apply:

    a) in the event of the potential conflict arising during the course of a meeting, the Chair will determine whether such a conflict exists. If a conflict exists, the Commissioner

[1] Scottish Fiscal Commission Code of Conduct
[2] Scottish Fiscal Commission Register of Interests

concerned will not be permitted to be further involved in that part of the meeting affected by the conflict

b) in the event of the potential conflict arising outwith a meeting, the Chair will determine whether such a conflict exists. If a conflict exists, the Commissioner concerned will not be permitted to be further involved in the business affected by the conflict, whether in discussion, in secure electronic communication or by any other means

c) before reaching a conclusion in either of the circumstances set out in (a) or (b) above, the Chair may consult other Commissioners as they consider necessary

d) a record of the area of potential conflict and of the action taken under (a) or (b) above will be retained by the Secretariat.

Chair of the Scottish Fiscal Commission

17. The Chair, or in their absence a nominated deputy, will preside at meetings of the Commission in accordance with these standing orders. Any power or duty assigned to the Chair in relation to the conduct of a Commission meeting may be exercised by the nominated deputy presiding at the meeting.

18. In the event that the Chair is unable to attend a meeting, and no deputy has been nominated or any nominated deputy is also unable to attend, a temporary deputy will be selected by the Commission members present. Any power or duty assigned to the Chair in relation to the conduct of a Commission meeting may be exercised by the temporary deputy at the meeting.

19. The Chair will regulate discussion and debate at Commission meetings and will ensure that all present at the meeting enjoy equality of opportunity to express their views.

20. If in the opinion of the Chair any person present at a meeting is incapacitated, or behaving inappropriately or without due consideration for other Commission members or persons present, the Chair may require that person to leave the meeting.

21. The Chair is bound, in the same way as are all Commission members, by the provisions of the Code of Conduct and of standing orders paragraphs 15 and 16 in respect of the registration and declaration of interests. Where a conflict of interest arises during the course of a meeting, the Chair will not be further involved in that part of the meeting affected by the conflict, and a nominated deputy will preside at that part of the meeting until conclusion of the relevant business. Where a conflict arises outwith a meeting, the Chair will not be involved in the business affected by the conflict, whether in discussion, in secure electronic communication or by any other means. Before reaching a conclusion in either of these circumstances, the Chair may consult other Commission members as they consider necessary and appropriate. A record of the area of potential conflict and of the action taken will be retained by the Secretariat.

Governance Board Meetings

22. The Commission will hold Governance Board meetings at least four times in each financial year on dates and at times and places determined by the Commission. No period longer than four months should elapse between Governance Board meetings.

23. The Secretariat will issue the following documents to each Commission member's designated official email address at least two calendar days prior to the date of a Commission Governance Board meeting:

a) an agenda detailing the date, time, location, and business to be transacted. Each substantive agenda item will indicate whether the matter is for decision, scrutiny and/or comment, information or noting)

b) reports and other documents referred to in, or to be read with, the agenda (specifying whether documents are for decision, scrutiny, or information).

24. Late papers will be issued or tabled only in exceptional circumstances and at the discretion of the Chair or a nominated deputy. However, failure to comply with standing orders paragraph 23 will not affect the validity of a Governance Board meeting or decisions reached at it.

25. Any Commission member who wishes to receive notice of all or any Governance Board meetings and the agenda and papers for those meetings in paper copy or another accessible format must ensure that the Secretariat receives notice to that effect in time for the Secretariat to meet the requirements of standing orders paragraph 23.

26. In exceptional circumstances, a Commission member or the Chief Executive may raise at the start of a meeting a matter not set out in the agenda. Subject to the Commission member (or the Chief Executive) providing appropriate reasons for the urgency or delay, the matter may be discussed or decided upon, either as a substantive agenda item or under Other Competent Business, if the majority of Commission members present agree to the addition of that matter to the agenda.

27. Where business to be transacted has not been completed within the time allotted for a Commission Governance Board meeting, and:

- those present may resolve to continue the meeting in order to deal with the business
- the Commission may adjourn any meeting to another date, time, and place by majority agreement of members present
- the business may be concluded under the arrangements set out at standing orders paragraph 50
- any business not completed may become part of the agenda for a subsequent meeting.

28. All decisions must be made by the Commission, unless it has authorised an individual Commission member, a Committee, the Chief Executive, or any other member of Commission staff, or a third party, to exercise a function or deal with a specific issue (under section 26 of the Scottish Fiscal Commission Act 2016). In so doing, the Commission remains responsible for the performance of the function.

29. Decisions of the Commission at Governance meetings will normally be by consensus of those present.

30. If consensus cannot be reached on a particular issue by Commission members attending, the Chair or another member may ask for a vote to be taken. Any matter put to the vote is decided by a simple majority of Commission members present. In the event of a tie, the Chair, or in their absence a nominated deputy, has a second or casting vote. Voting will be

by a show of hands. Only Commission members present at a meeting may vote and proxy voting is not allowed. Commission members departing early will be treated as non-attending for the purpose of any decision taken after the time of departure.

31. Decisions of the Commission are binding on all Commission members and staff.

32. The quorum for Governance Board meetings of the Commission is one fewer than the number of Commission members. No business will be transacted at a Governance Board meeting of the Commission unless there is a quorum.

33. Apologies for absence should be tendered in advance to the Secretariat and will be noted.

34. In the event of a Commission member failing to attend Commission meetings, (including Governance Board meetings and/ or technical meetings), for a period of three consecutive months without permission from the Commission, it is open to the Scottish Ministers under section 20(1) of the Scottish Fiscal Commission Act 2016 to remove that member, subject to the approval of the Scottish Parliament (section 20.2 of the Scottish Fiscal Commission Act 2016), by giving notice in writing. The Chair may also discuss with the member the circumstances surrounding their absence and, if need be, their suitability for remaining a member of the Commission. In such circumstances the Chair may raise with the Scottish Ministers the potential removal of that member. Notwithstanding the quorum for meetings of the Governance Board (section 4.11, as set out in section 24 of the Scottish Fiscal Commission Act 2016 the validity of anything done by the Commission is not affected by:

    a) a vacancy in membership
    b) a defect in the appointment of a member
    c) disqualification of a person as a member after appointment.

35. The Chair, or in their absence a nominated deputy, may permit a Commission member or members to attend a Commission Governance Board meeting by way of either audio or video-conferencing. Where a Commission member or members attends a meeting in this way, they will be regarded as being present for the purposes of constituting a quorum and will be entitled to vote.

36. The Commission (or any of its Committees) may invite individuals, bodies, or organisations to attend its meetings, or parts of its meetings, to provide information about particular issues. The Commission (or any of its Committees) may also invite individuals, bodies, or organisations to provide written submissions for consideration in advance of meetings of the Commission (or its Committees).

37. The Commission may from time to time agree upon and publish a process for seeking input and/ or information (including the format and timescales for provision of this input or information) from interested and/ or affected parties in advance of it considering particular issues at a Governance Board meeting.

38. The Chief Executive (or nominated representative), the Head of Strategy, Governance and Corporate Services (or nominated representative), the Head of Fiscal Sustainability and Public Funding, Head of Economy and Income Tax, Head of Devolved Taxes and Social Security, and the Commission Secretariat will be in attendance at all Governance Board meetings. Other members of staff will attend as required. None of these attendees is a member of the Commission and therefore do not have a vote at meetings.

Agenda for Governance Board Meetings

39. The agenda for Governance Board meetings of the Commission will be prepared by the Secretariat and circulated to the Chair for approval or comment usually at least one week in advance of the date of the meeting. The final decision on the agenda will rest with the Chair.

40. The order of business at meetings of the Governance Board will normally be:

    a) Declarations of interest

    b) Apologies for absence

    c) Minutes of the last meeting and matters arising (if not otherwise on the agenda)

    d) Business in the order in which it is noted on the agenda

    e) Other competent business.

41. The order of business may be varied by the Chair with the agreement of a majority of the Commission members present at the meeting.

42. The following will be standing items on the Agenda for Governance Board meetings, with all substantive papers either for decision or for scrutiny and/or noting:

    - Minutes of the last meeting and matters arising
    - Report by the Chair
    - Report by the Chief Executive, including corporate and Business Plan delivery status reports, and planning and horizon scanning
    - Finance report
    - Corporate Risk Score - where a risk has been escalated for consideration by the Governance Board

43. Following meetings of the Audit and Risk Committee, the Governance Board will receive and consider oral and/ or written updates from the Committee on the progress being made in the Committee's areas of delegated responsibility. Agendas and minutes of all Audit and Risk Committee meetings will also be circulated to the Commissioners.

44. Items will be added to the Agenda for Governance Board meetings as the need arises, for example:

    - Corporate projects and associated risks
    - Staff recruitment, skills, and training
    - Health and Safety, Equalities, and other statutory duties
    - Shared services agreements
    - Planning and horizon scanning
    - Briefings for Commissioners

45. Any Commission member may propose an item to be included in the Agenda for a Commission Governance Board meeting by contacting the Secretariat, copying the proposal to the Chair, not less than 14 calendar days before the date of the meeting.

46. Any Commission member wishing to raise an urgent item at a Governance Board meeting must give notice at the start of the meeting. The Commission members present will decide whether any such item will be discussed at the meeting (see paragraph 26) or held over to a subsequent meeting.

Special Governance Board Meetings and Commission decisions taken outwith meetings

47. The Chair, a Commission member or members, or the Chief Executive may at any time propose a special Governance Board meeting of the Commission to deal with urgent business. The Chair or Chief Executive will call a special Governance Board meeting on receipt of a formal request which specifies the business to be transacted at the meeting and which has the support of at least two Commission members (including the proposer, should they be a Commission member). Formal requests under this standing order will be sent to the Secretariat.

48. Where a formal request is received in accordance with standing orders paragraph 47, the special Governance Board meeting will usually be held within 14 calendar days of receipt of the request. The agenda will be circulated to all Commission members within 7 calendar days. The standing items listed in standing orders paragraph 42 need not be included in an agenda for a special governance board meeting.

49. Decisions of the Commission and transaction of business at special Governance Board meetings will be subject to the requirements of standing orders paragraph 32 (quorum) in the same way as at Governance Board meetings.

50. In addition to such action at special Governance Board meetings of the Commission, the Chair may permit urgent Commission business may be transacted, and/ or Commission decisions made, via video- or audio- conference or via secure electronic communication, always subject to the requirements of standing orders paragraph 32. All Commission members, Chief Executive and Secretariat must be informed of the intention to transact business in this way as soon as the Chair has granted permission.

51. Every occasion on which any of standing orders paragraphs 47 to 49 is invoked must be reported to the next Governance Board meeting.

Minutes

52. Minutes will be kept of each Commission Governance Board meeting (including any special Governance Board meetings) recording the Commission members present, staff in attendance, apologies tendered and accepted for non-attendance, issues considered, decisions reached, information or documents noted, any resolutions passed, and actions agreed.

53. The process for the approval of minutes is set out below.

Stage of Minutes	Timescale
A summary of the agreed actions will be circulated to Governance Board members	Within two working days of Governance Board meeting
Draft minutes of the meeting shared with the Chief Executive and/or Head of Strategy, Governance, and Corporate Services for review	Within four working days of Governance Board meeting
Revised draft minutes sent to Commissioners for comment	Within nine working days of Governance Board meeting
Revised draft minutes circulated as part of the papers for the subsequent GB meeting	
Approved minutes uploaded onto Scottish Fiscal Commission website	Within five working days of Governance Board's approval

54. Where those present at a meeting of the Commission or any of its committees determine that any part of the business conducted is confidential, that part of the proceedings will be minuted separately and will not be published (standing orders paragraph 55).

55. Once approved, minutes will be published on the Scottish Fiscal Commission website in final form. Minutes will be made available for up to five years following the date of the meeting, after which time they may be removed from the website (when created, minutes are saved in an electronic filing system by the Secretariat, and in due course archived by the National Records of Scotland). Where appropriate, published minutes will indicate where conduct of confidential business has been recorded in separate unpublished minutes.

56. Decisions on issues of immediate importance to Commission staff may be disseminated to them, notwithstanding the minutes of the meeting recording the decision having not been approved or published, but only with the approval of the Chair or, where this applies, the nominated or temporary deputy chairing the meeting.

Committees

57. Committees established by the Commission under section 25 of the Scottish Fiscal Commission Act 2016 will operate strictly in accordance with their terms of reference.

58. When establishing Committees, the Commission will:

   a) establish the terms of reference, including (in consultation with the Committee) the frequency of meetings and arrangements for reporting to the Commission on progress being made in the Committee's areas of delegated responsibility

   b) determine the chair, membership, and period(s) of appointment

   c) confirm the arrangements for chairing meetings of the Committee

   d) determine procedures, including the Committee's quorum and which of the standing orders set out in this document will apply to the conduct of the Committee.

59. Committees may comprise members of the Commission and individuals who are not members of the Commission. Committees must not consist entirely of non-Commission members. No business will be transacted at a meeting of any Committee unless at least

one Commission member is present. Committees therefore should contain at least two Commission members.

60. Members of a Committee who are not Commission members are nevertheless bound by the provisions set out in the Scottish Fiscal Commission Code of Conduct.[3]

61. Members of a Committee who are not Commission members are not entitled to vote at meetings of the Committee.

62. The Commission may delegate to any of its Committees such of its functions as it considers appropriate. The Commission, however, remains responsible for the performance of its functions.

63. Committees will, subject to any directions by the Commission, meet on such dates and at such times and places as they may determine. The Committee Chair may decide, in discussion with Committee members, that urgent business may be tabled at a given meeting.

64. The Commission or its Committees may organise, as appropriate, business planning meetings and working groups to consider specific tasks or to respond to emerging issues. Such meetings will be discursive and will not be decision-making fora; they may be minuted if appropriate and a decision would be taken on a case by case basis on whether to publish the minutes or, as the case may be, the outcome of the discussion. Recommendations and/or reports from business planning meetings and working groups will be referred to the Commission or to the appropriate Committee for consideration or decision.

65. The following will be standing committees of the Commission:

- the Audit and Risk Committee
- any other Committee to whom the Board decides to delegate any of its functions.

66. The Commission may review its Committee structure at least annually.

Decisions Reserved for the Commission and Scheme of Internal Delegation

67. The following decisions are reserved for the Commission:

a) strategic direction and oversight/approval of corporate and business plans
b) Commission Standing Orders, including a Scheme of Internal Delegation
c) the establishment of terms of reference and reporting arrangements for all Committees acting on behalf of the Commission
d) corporate financial, audit and risk reporting arrangements
e) approval of annual accounts
f) corporate performance management reporting arrangements
g) other decisions reserved to the Commission under the Scheme of Internal Delegation

[3] Scottish Fiscal Commission Code of Conduct

68. A Scheme of Internal Delegation has been made under section 26 of the Scottish Fiscal Commission Act 2016[4].

Correspondence

69. All incoming correspondence to the Scottish Fiscal Commission body corporate is for the attention of the whole Commission, whether addressed to any Commissioner or to the Commission Secretariat.

70. The Secretariat will arrange for the Commission to be consulted electronically on the terms of an appropriate response (see also standing orders paragraph 50 and paragraphs 74 to 76).

Freedom of Information (Scotland) Act 2002

71. Requests made under the Freedom of Information (Scotland) Act 2002 will be managed by the Commission Secretariat, who will ensure that due legal requirements in managing such requests are complied with, liaising with Commission staff when required to prepare the response.

72. Draft replies to requests will be approved by the Commission's Chief Executive and Chair before they are issued, and where appropriate, a redacted, anonymised version will be published on the Commission's website. In relation to requests about entirely operational matters, draft replies can be approved by the Commission's Chief Executive without reference to the Chair.

73. The arrangements set out in this section (paragraphs 71 to 72) also apply to any requests which may be either made or treated as having been made under the Environmental Information (Scotland) Regulations 2004.

Urgent actions

74. The Chair, or in their absence a nominated deputy, has the authority to require or permit the Chief Executive or other senior member of staff to take urgent action (on matters that are permitted to be delegated to an individual) or to reply to correspondence between meetings of the Commission where the delay in exercising a function or in responding to correspondence is likely to be seriously detrimental to the interests of the Commission or to be contrary to legislation.

75. If the issue in relation to which the urgent action relates is not one permitted to be delegated to an individual, agreement to take such action should be sought and obtained through secure electronic means of communication from a majority of the members of the Commission.

76. On every occasion on which standing orders paragraph 74 or 75 is invoked, the circumstances will be reported to all members of the Commission and to the Commission Secretariat at the earliest opportunity. All such actions will be reported to the next Commission Governance Board meeting.

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[4] The Code of Conduct and scheme of internal delegation is available on the Commission's website Governance Documents I Scottish Fiscal Commission

Public statements

77. Public statements concerning the Commission will normally be made by the Chair, another Commissioner, the Chief Executive, or a member of staff authorised by the Chair or the Chief Executive. Roles and responsibilities in connection with statements and other communications functions are set out in the Scheme of Internal Delegation.

Signing of Documents

78. Where any documents are required to be executed on behalf of Commission, they shall be signed:

    a) by the Chair and one other member of the Commission; or

    b) by any person operating within their remit under the Scheme of Internal Delegation.

Confidentiality

79. All Commission members, the Secretariat and any other person present at a meeting of the Commission, have a duty not to:

    a) unless authorised to do so by the Chair or the Chief Executive, discuss with any person who was not present at the meeting in question any item of business agreed under standing orders paragraph 54 to be confidential; or

    b) comment on any matter in any way that undermines the principle of collective responsibility for decisions reached at such meetings.

80. This standing order is without prejudice to the terms of the Public Interest Disclosure Act 1998.

Papers and Documents

81. Commission members will be held personally responsible for the safe custody of any papers or documents which may be issued or entrusted to them in the course of their duties. The loss of any such documents must be reported immediately to the Chief Executive (as Senior Information Risk Owner (SIRO)), the Information Asset Owner (IAO) and, in the absence of either the SIRO or the IAO, the Secretariat.

Duty of the Commission in relation to the Accountable Officer

82. The Chair and Commission members must ensure that they are fully aware of, and have due regard to, the responsibilities and statutory duties placed upon the Chief Executive as the Accountable Officer; these are summarised in Section 4 of the Scottish Fiscal Commission Framework Document and set out in full in the Memorandum to Accountable Officers for Parts of the Scottish Administration, published in the Scottish Public Finance Manual (SPFM).

83. In particular, the Commissioners must at all times bear in mind that the Chief Executive has two distinct roles: the Chief Executive role, responsible to the Commissioners, and the Accountable Officer role, responsible to the Scottish Parliament. The Chief Executive may consult the Director General Exchequer, Strategy and Performance, Scottish Government on any aspects of their duties as Accountable Officer. The Accountable Officer must consult

the Director General on any action which they consider is inconsistent with their duties on financial, regulatory or propriety grounds, and specifically where they seek written authority from the Scottish Ministers in terms of the accountability section of the SPFM or a direction from the Commission.

Members' remuneration and expenses

84. The Commission will remunerate Commission members, and any other persons appointed to any Committee established by the Commission, in accordance with the scales set out in their letter of appointment (which may be amended as required) to these standing orders, always provided that that person is not already in receipt of a publicly funded salary or payment for the time they expended on Commission business.

85. The Commission will reimburse appropriately receipted expenses incurred by Commission members or any member of a Committee established by the Commission in accordance with the scales set out in Annex A.

86. The daily fees for Commission members may be reviewed annually by the Commission and approved by the Scottish Government in line with the annual Public Sector Pay Policy for Senior Appointments.

Interpretation

87. In these standing orders and their Annexes:

"Commission Secretariat" or "Secretariat" means any officer or officers appointed by the Chief Executive of the Scottish Fiscal Commission to act in this capacity;

"financial year" means the period beginning with the establishment of the Scottish Fiscal Commission as a body corporate on 1 April 2017 and ending on 31 March 2018 and each subsequent period of a year ending on 31 March;

"Governance Board meeting" means a meeting of the Commissioners acting corporately in their capacity as a Governance Board;

"technical meeting" means a meeting of Commissioners for the purpose of economic or fiscal forecasting, modelling or scrutiny or for any other purposes consistent with carrying out the Commission's forecasting, assessment, and reporting functions under sections 2, 4 and 5 of the Scottish Fiscal Commission Act 2016; and

"the Commission website" is: www.fiscalcommission.scot.

Scottish Fiscal Commission

February 2026

Annex A - Commissioner Expenses

1. Members of the Scottish Fiscal Commission are entitled to reimbursement of the costs of travel, subsistence and, when appropriate, accommodation incurred in the course of fulfilling the Commission's business. This also includes appointed members of Committees established by the Commission (see standing orders paragraph 57).

2. The general principle, in claiming travel and subsistence expenses, is that reimbursement should only be claimed for any additional expense that is incurred in carrying out official business.

3. Expenses claim for travel between a home location and Edinburgh are subject to income tax, and National Insurance deductions. To ensure Members are not out of pocket, these claims will be grossed up for tax and national insurance. The net amount received will therefore reimburse the expenses incurred by the Member.

4. For the avoidance of doubt, expenses claimed for travel between either a home location, or Edinburgh, to a different location on Commission business will not be subject to grossing up (see paragraph 3).

5. Travel by taxi for official Commission business should only be used in exceptional circumstances.

Receipts

6. All receipts which relate to your travel must be kept if you plan to make a claim for Travel and Subsistence against these costs. These will be used to process your claim and held for audit purposes by the Corporate Services team.

7. Receipts are required for all expenditure except mileage allowances, toll charges and where tickets are retained, for example at train station barriers, car parking barriers etc. The receipt must clearly identify the costs incurred.

8. Any personal items on the receipt are the responsibility of the individual and should not be included in the claim.

Day subsistence, lunch and dinner

9. Day subsistence will be paid for any expenses occurring outside of lunch or dinner, for example bottled water and a snack, stationary that you have specifically purchased on your journey etc.

10. The lunch and dinner allowance will reimburse a receipted meal for yourself, including alcohol-free beverages, totalling less than or up to the specified amount above.

11. Claims for alcoholic drinks will not in any circumstances be reimbursed under travel and subsistence arrangements.

Using of private motor vehicle

12. The use of private motor vehicles on the business of the Commission is subject to the terms of the Travel and Subsistence Privately Owned Vehicle Rules. The use of private

motor vehicles should only occur when it is established that public transport, an official allocated vehicle or a hired car is either not available or practicable.

13. It is strictly prohibited to claim for motor mileage unless they have a valid driving licence and appropriate insurance cover for business travel is in place.

14. Where a private motor vehicle is used on official business and there are official passengers a supplement will be paid for each passenger in addition to the motor mileage rate. The supplement for each official passenger is the distance actually travelled by the passenger less any normal home to office commuting or private travel undertaken in the business journey. Rates for motor mileage are shown in the table above.

15. It should be understood that no liability will be accepted by the Scottish Fiscal Commission in the event of any accident, damage, injury, or death.

Parking

16. Receipted costs for overnight garaging or parking will be paid only for the nights when night subsistence allowance is payable. Please note that car parking fines incurred for illegal parking whilst on official business will not be reimbursed from official funds. If there is any doubt about car parking restrictions including parking meters operating at a business venue and limitations placed on parking times permitted staff should consider the use of public transport.

How to claim

17. Guidance on making an expenses claim is available from the Corporate Services team, who will provide the appropriate claim form for completion.

Expenses limits (as at 1 April 2017, mileage rate updated from 6 April 2026)

18. The Scottish Fiscal Commission will reimburse Commissioners for the travel and subsistence expenses at the following rates.

Expense Type	Rate/Limit	Unit
Bed and Breakfast Elsewhere	Receipted up to £75.00	Per Night
Bed and Breakfast London	Receipted up to £100.00	Per Night
Day Subsistence -> 5 hours	Receipted up to £4.90	Per Day
Day Subsistence -> 10 hours	Receipted up to £10.70	Per Day
Day Subsistence -> 12 hours	Receipted up to £15.60	Per Day
Meals Allowance Elsewhere (lunch and dinner)	Receipted up to £23.50	Per Day
Meals Allowance London (lunch and dinner)	Receipted up to £24.10	Per Day
Motorcycle Allowance	£0.24	Per Mile
Motor Mileage Rate	£0.55 over 10,000 mile £0.25	Per Mile
Overnight by Train or Boat	Receipted up to £24.10	Per Night
Parking	As Receipted	
Passenger Supplement	£0.05	Per Mile
Pedal Cycle Allowance	£0.20	Per Mile
Personal Incidental Expenses	Receipted up to £5.00	Per Night
Public Transport Air Travel	As Receipted (should be booked/cleared centrally in advance)	
Public Transport Bus	As Receipted	
Public Transport Ferry	As Receipted (should be booked centrally in advance)	
Public Transport Rail (First Class)	Not in use	
Public Transport Rail (Standard)	As Receipted (should be booked/cleared centrally in advance)	None
Public Transport Taxi	As Receipted (see note above on approval in advance)	
Public Transport Tube	As Receipted	
Toll Charges	As Receipted	