

*These notes relate to the Public Finance and Accountability (Scotland)  
Act 2000 (asp 1) which received Royal Assent on 17 January 2000*

# **PUBLIC FINANCE AND ACCOUNTABILITY (SCOTLAND) ACT 2000**

---

## **EXPLANATORY NOTES**

### **THE ACT**

#### ***Section 27: Orders and Directions***

##### **Subsection (3)**

148. This specifies that a statutory instrument containing an order under the Act is subject to annulment by resolution of the Parliament. This procedure does not apply to orders under section 26(2), which are subject to the procedures described in subsection (2) above, or to orders under section 30, which concern the commencement of provisions of the Act. The latter orders will not be subject to Parliamentary procedure as is usual.