

Code of Conduct for Members of the Scottish Fiscal Commission

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This Code of Conduct is based on the Model Code of Conduct for Members of Devolved Public Bodies, which was last updated in February 2014.

1. Introduction to the Code of Conduct

1.1. The Scottish public has a high expectation of those who serve on the boards of public bodies and the way in which they should conduct themselves in undertaking their duties. As a member of the Scottish Fiscal Commission (ie Commissioner) you must meet those expectations by ensuring that your conduct is above reproach.

1.2. The Ethical Standards in Public Life etc. (Scotland) Act 2000, “the Act”, provides for Codes of Conduct for local authority councillors and members of relevant public bodies; imposes on councils and relevant public bodies a duty to help their members to comply with the relevant code; and establishes a Standards Commission for Scotland, “The Standards Commission”, to oversee the new framework and deal with alleged breaches of the codes.

1.3. The Act requires the Scottish Ministers to lay before Parliament a Code of Conduct for Councillors and a Model Code for Members of Devolved Public Bodies. The Model Code for members was first introduced in 2002 and has now been revised following consultation and the approval of the Scottish Parliament. These revisions will make it consistent with the relevant parts of the Code of Conduct for Councillors, which was revised in 2010 following the approval of the Scottish Parliament.

1.4. This Code of Conduct for members of the Scottish Fiscal Commission closely follows the provisions and duties set out in the Model Code. References in this Code to “the Commission” are to the Scottish Fiscal Commission. As a member of the Commission, it is your responsibility to make sure that you are familiar with, and that your actions comply with, the provisions of this Code of Conduct.

Appointments to the Boards of Public Bodies

1.5. Public bodies in Scotland are required to deliver effective services to meet the needs of an increasingly diverse population. In addition, the Scottish Government’s equality outcome on public appointments is to ensure that Ministerial appointments are more diverse than at present. To meet both of these aims, a board should ideally be drawn from varied backgrounds with a wide spectrum of characteristics, knowledge and experience. It is crucial to the success of public bodies that they attract the best people for the job and therefore it is essential that a board’s appointments process should encourage as many suitable people to apply for positions and be free from unnecessary barriers. You should therefore be aware of the roles and functions of the Commission on which you serve and of wider diversity and equality issues. You should also take steps to familiarise yourself with the appointment process that will have been agreed with the Scottish Government’s Public Appointments Team.

1.6. You should also familiarise yourself with how the Commission operates in relation to succession planning, which should ensure that it has a strategy to make sure that it has the staff in place with the skills, knowledge and experience necessary to fulfil its role economically, efficiently and effectively.

Guidance on the Code of Conduct

1.7. You must observe the rules of conduct contained in this Code of Conduct. It is your personal responsibility to comply with these and review regularly, and at least annually, your personal circumstances with this in mind, particularly when your circumstances change. You must not at any time advocate or encourage any action contrary to this Code of Conduct.

1.8. The Code has been developed in line with the principles listed in Section 2 and provides additional information on how the principles should be interpreted and applied in practice. The Standards Commission may also issue guidance. No Code can provide for all circumstances and if you are uncertain about how the rules apply, you should seek advice from the Commission Secretariat; the Commission Secretariat may refer the matter to the Chief Executive or Chair of the Commission. You may also choose to consult your own legal advisers and, on detailed financial and commercial matters, seek advice from other relevant professionals.

1.9. You should familiarise yourself with the Scottish Government publication "*On Board – a guide for board members of public bodies in Scotland*". This publication will provide you with information to help you in your role as a member of the Commission and can be viewed on the Scottish Government website.

Enforcement

1.10. Part 2 of the Ethical Standards in Public Life etc. (Scotland) Act 2000 sets out the provisions for dealing with alleged breaches of this Code of Conduct and, where appropriate, the sanctions that will be applied if the Standards Commission finds that there has been a breach of the Code. Those sanctions are outlined at **Annex A**.

2. Key Principles of the Code of Conduct

2.1. The general principles upon which this Code is based should be used for guidance and interpretation only. These general principles are:

Duties

You have a duty to uphold the law and act in accordance with the law and the public trust placed in you. You have a duty to act in the interests of the Commission and in accordance with its core functions and duties.

Selflessness

You have a duty to take decisions solely in the public interest. You must not act in order to gain financial or other material benefit for yourself, family or friends.

Integrity

You must not place yourself under any financial, or other, obligation to any individual or organisation that might reasonably be thought to influence you in the performance of your duties.

Objectivity

You must make decisions solely on merit and in a way that is consistent with the functions of the Commission when carrying out public business including making appointments, awarding contracts or recommending individuals for rewards and benefits.

Accountability and Stewardship

You are accountable for your decisions and actions to the public. You have a duty to consider issues on their merits, taking account of the views of others and must ensure that the Commission uses its resources prudently and in accordance with the law.

Openness

You have a duty to be as open as possible about your decisions and actions, giving reasons for your decisions and restricting information only when the wider public interest clearly demands.

Honesty

You have a duty to act honestly. You must declare any private interests relating to your public duties and take steps to resolve any conflicts arising in a way that protects the public interest.

Leadership

You have a duty to promote and support these principles by leadership and example, and to maintain and strengthen the public's trust and confidence in the integrity of the Commission and its members in conducting public business.

Respect

You must respect fellow members of the Commission and its staff and the role they play, treating them with courtesy at all times. Similarly, you must respect members of the public when performing duties as a member of the Commission.

2.2 You should apply the principles of this Code to your dealings with fellow members of the Commission, Commission staff and other stakeholders. Similarly, you should also observe the principles of this Code in dealings with the public when performing duties as a member of the Commission.

2.3 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. In particular, you should not allow any potential professional or personal interest or gain to influence your contribution to written or oral discussions within the Commission or any vote taken.

3. General Conduct

3.1 The rules of good conduct in this section must be observed in all situations where you act as a member of the Commission.

Conduct at Meetings

3.2 You must respect the Chair, your colleagues and Commission staff in meetings. You must comply with rulings from the Chair in the conduct of the business of these meetings.

Relationship with members of the Commission and Commission Staff (including those employed by contractors providing services)

3.3 You will treat your fellow members of the Commission and any staff employed by the Commission with courtesy and respect. It is expected that fellow members of the Commission and staff will show you the same consideration in return. It is good practice for employers to provide examples of what is unacceptable behaviour in their organisation. The Commission should promote a safe, healthy and fair working environment for all. As a member of the Commission you should be familiar with the policies of the Commission in relation to bullying and harassment in the workplace and also lead by example in your own behaviour.

Remuneration, Allowances and Expenses

3.4 You must comply with any Commission rules regarding remuneration, allowances and expenses.

Gifts and Hospitality

3.5 You must not accept any offer by way of gift or hospitality which could give rise to real or substantive personal gain or a reasonable suspicion of influence on your part to show favour, or disadvantage, to any individual or organisation. You should also consider whether there may be any reasonable perception that any gift received by your spouse, civil partner or cohabitee or by any company in which you have a controlling interest, or by a partnership of which you are a partner, can or would influence your judgement. The term "gift" includes benefits such as relief from indebtedness, loan concessions or provision of services at a cost below that generally charged to members of the public.

3.6 You must never ask for, canvass or seek gifts or hospitality.

3.7 You are personally responsible for all decisions connected with the offer or acceptance of gifts or hospitality offered to you and for avoiding the risk of damage to public confidence in the Commission. As a general guide, it is usually appropriate to refuse offers except:

- isolated gifts of a trivial character, the value of which must not exceed £50;
- normal hospitality associated with your duties and which would reasonably be regarded as appropriate; or
- gifts received on behalf of the Commission.

3.8 You must not accept any offer of a gift or hospitality from any individual or organisation which stands to gain or benefit from a decision that the Commission may be involved in determining, or who is seeking to do business with the Commission, and which a person might reasonably consider could have a bearing on your judgement. If you are making a visit in your capacity as a member of the Commission then, as a general rule, you should ensure that the Commission pays for the cost of the visit.

3.9 You must not accept repeated hospitality or repeated gifts from the same source.

3.10 You should familiarise yourself with the terms of the Bribery Act 2010 which provides for offences of bribing another person and offences relating to being bribed.

Confidentiality Requirements

3.11 As a member of the Commission - and after completion or termination of that appointment (howsoever arising) – you owe a duty of confidentiality to the Commission and to Ministers in relation to any information of a confidential nature to which you have had access in the course of your appointment. The sensitive nature of the information (including Budget and/ or market-sensitive information such as tax rates and bands), issues and documents with which you may be dealing makes it extremely important that such confidentiality is respected. You are required to exercise care in the use of information which you acquire in the course of your duties and to protect and secure from unauthorised disclosure any documents or other information provided to you in confidence.

3.12 It would be a gross breach of this Code to disclose, or leave unprotected and not secure, information about tax rates or tax bands to which you have privileged access, either orally or in writing, prior to these becoming public knowledge.

3.13 More generally, there will be times when you will be required to treat discussions, documents or other information relating to the work of the Commission in a confidential manner. You will often receive information of a private nature which is not yet public, or which perhaps would not be intended to be public. You must always respect the confidential nature of such information and comply with the requirement to keep such information private.

3.14 It is unacceptable to disclose any information to which you have privileged access, for example derived from a confidential document, either orally or in writing. In the case of other documents and information, you are requested to exercise your judgement as to what should or should not be made available to outside bodies or individuals. In any event, such information should never be used for the purposes of personal or financial gain, or for political purposes or used in such a way as to bring the Commission into disrepute.

Use of Commission Facilities

3.15 You must not misuse Commission facilities, stationery, telephony, computer, information technology equipment and services, or other equipment. Use of such equipment and services, etc. must be in accordance with the Commission's policy and rules on their use. In particular, you must not use them for party political or campaigning activities.

Use of Social Media Networks

3.16 You must exercise care when using social media networks – whether using Commission information technology equipment and services or your own – so as not to compromise your position as a member of the Commission.

Appointment to Partner Organisations

3.17 You may be appointed, or nominated by the Commission, as a member of another body or organisation. If so, you are bound by the rules of conduct of these organisations

and should observe the rules of this Code of Conduct in carrying out the duties of that body.

3.18 In the unlikely event of your becoming a director of a company as a nominee of the Commission, you will assume personal responsibilities under the Companies Acts. It is possible that a conflict of interest may arise for you in such an eventuality between the company and the Commission. It is your responsibility to take advice on your responsibilities to the Commission and to the company. This will include questions of declarations of interest.

4. Registration of Interests

4.1. The following paragraphs set out the kinds of interests, financial and otherwise, which you have to register. These are called “Registerable Interests”. You must, at all times, ensure that these interests are registered, when you are appointed and whenever your circumstances change in such a way as to require change or an addition to your entry in the Commission’s Register. It is your duty to ensure any changes in circumstances are reported within one month of them changing.

4.2. The Regulations¹ as amended describe the detail and timescale for registering interests. It is your personal responsibility to comply with these regulations and you should review regularly and at least once a year your personal circumstances. **Annex B** contains key definitions and explanatory notes to help you decide what is required when registering your interests under any particular category. The interests which require to be registered are those set out in the following paragraphs and relate to you. It is not necessary to register the interests of your spouse, civil partner or cohabitee.

Category One: Remuneration

4.3. You have a Registerable Interest where you receive remuneration by virtue of being:

- employed;
- self-employed;
- the holder of an office;
- a director of an undertaking;
- a partner in a firm; or
- undertaking a trade, profession or vocation or any other work.

¹ SSI - The Ethical Standards in Public Life etc. (Scotland) Act 2000 (Register of Interests) Regulations 2003 Number 135, as amended.

4.4. In relation to 4.3 above, the amount of remuneration does not require to be registered and remuneration received as a member of the Commission does not have to be registered.

4.5. If a position is not remunerated it does not need to be registered under this category. However, unremunerated directorships may need to be registered under category two, "Related Undertakings".

4.6. If you receive any allowances in relation to membership of any organisation, the fact that you receive such an allowance must be registered.

4.7. When registering employment, you must give the name of the employer, the nature of its business, and the nature of the post held in the organisation.

4.8. When registering self-employment, you must provide the name and give details of the nature of the business. When registering an interest in a partnership, you must give the name of the partnership and the nature of its business.

4.9. Where you undertake a trade, profession or vocation, or any other work, the detail to be given is the nature of the work and its regularity. For example, if you write for a newspaper, you must give the name of the publication, and the frequency of articles for which you are paid.

4.10. When registering a directorship, it is necessary to provide the registered name of the undertaking in which the directorship is held and the nature of its business.

4.11. Registration of a pension is not required as this falls outside the scope of the category.

Category Two: Related Undertakings

4.12. You must register any directorships held which are themselves not remunerated but where the company (or other undertaking) in question is a subsidiary of, or a parent of, a company (or other undertaking) in which you hold a remunerated directorship.

4.13. You must register the name of the subsidiary or parent company or other undertaking and the nature of its business, and its relationship to the company or other undertaking in which you are a director and from which you receive remuneration.

4.14. The situations to which the above paragraphs apply are as follows:

- you are a director of a board of an undertaking and receive remuneration declared under category one; and
- you are a director of a parent or subsidiary undertaking but do not receive remuneration in that capacity.

Category Three: Contracts

4.15. You have a registerable interest where you (or a firm in which you are a partner, or an undertaking in which you are a director or in which you have shares of a value as described in paragraph 4.19 below) have made a contract with the Commission:

- under which goods or services are to be provided, or works are to be executed; and
- which has not been fully discharged.

4.16. You must register a description of the contract, including its duration, but excluding the consideration.

Category Four: Houses, Land and Buildings

4.17. You have a registerable interest where you own or have any other right or interest in houses, land and buildings, which may be significant to, of relevance to, or bear upon, the work and operation of the Commission.

4.18. The test to be applied when considering appropriateness of registration is to ask whether a member of the public acting reasonably might consider that any interests in houses, land and buildings could potentially affect your responsibilities to the Commission and to the public, or could influence your actions, speeches or decision making.

Category Five: Interest in Shares and Securities

4.19. You have a registerable interest where you have an interest in shares comprised in the share capital of a company or other body which may be significant to, of relevance to, or bear upon, the work and operation of (a) the Commission and (b) the **nominal value** of the shares is:

- greater than 1% of the issued share capital of the company or other body; or
- greater than £25,000.

4.20. Where you are required to register the interest, you should provide the registered name of the company in which you hold shares; the amount or value of the shares does not have to be registered.

Category Six: Gifts and Hospitality

4.21. You must register the details of any gifts or hospitality received within your current term of office. This record will be available for public inspection. It is not, however, necessary to record any gifts or hospitality as described in paragraph 3.7 (a) to (c) of this Code.

Category Seven: Non-Financial Interests

4.22. You may also have a registerable interest if you have non-financial interests which may be significant to, of relevance to, or bear upon, the work and operation of the Commission. It is important that relevant interests such as membership or holding office in other public bodies, clubs, societies and organisations such as trades unions and voluntary organisations, are registered and described.

4.23. In the context of non-financial interests, the test to be applied when considering appropriateness of registration is to ask whether a member of the public might reasonably think that any non-financial interest could potentially affect your responsibilities to the Commission and to the public, or could influence your actions, speeches or decision-making.

5. Declaration of Interests

General

5.1. The principles of this Code, especially those in relation to integrity, honesty and openness, are given further practical effect by the requirement for you to declare certain interests in proceedings of the Commission. Together with the rules on registration of interests, this ensures transparency of your interests which might influence, or be thought to influence, your actions.

5.2. The Commission will inevitably have dealings with a wide variety of organisations and individuals and this Code indicates the circumstances in which a business or personal interest must be declared. Public confidence in the Commission and its members depends on it being clearly understood that decisions are taken in the public interest and not for any other reason.

5.3. In considering whether to make a declaration in any proceedings, you must consider not only whether you will be influenced but whether anybody else would think that you might be influenced by the interest. You must, however, always comply with the objective test (“the objective test”) which is whether a member of the public, with knowledge of the relevant facts, would reasonably regard the interest as so significant that it is likely to prejudice your discussion or decision making in your role as a member of the Commission.

5.4. If you feel that, in the context of the matter being considered, your involvement is neither capable of being viewed as more significant than that of an ordinary member of the public, nor likely to be perceived by the public as wrong, you may continue to attend the meeting and participate in both discussion and voting. The relevant interest must, however, be declared. It is your responsibility to judge whether an interest is sufficiently relevant to particular proceedings to require a declaration and you are advised to err on the side of caution. If you are unsure as to whether a conflict of interest exists, you should seek advice from the Commission Secretariat who may, in turn, seek advice from the Chief Executive or the Chair.

5.5. It may be the case that you serve on other bodies. In relation to service on the boards and management committees of limited liability companies, public bodies, societies and other organisations, you must decide, in the particular circumstances surrounding any matter, whether to declare an interest. Only if you believe that, in the particular circumstances, the nature of the interest is so remote or without significance, should it not be declared. You must always remember that the public interest points towards transparency, in particular, in relation to any possible divergence of interest between the Commission and another body. Keep particularly in mind the advice in paragraph 3.17 of this Code about your legal responsibilities to any limited company of which you are a director.

Interests which Require Declaration

5.6. Interests which require to be declared, if known to you, may be financial or non-financial. They may or may not cover interests which are registerable under the terms of this Code. Most of the interests to be declared will be your personal interests but, on

occasion, you will have to consider whether the interests of other persons require you to make a declaration. The paragraphs which follow deal with: (a) your financial interests (b) your non-financial interests; and (c) the interests, financial and non-financial, of other persons.

5.7. You will also have other private and personal interests and may serve, or be associated with, bodies, societies and organisations as a result of your private and personal interests and not because of your role as a member of the Commission. In the context of any particular matter you will need to decide whether to declare an interest. You should declare an interest unless you believe that, in the particular circumstances, the interest is too remote or without significance. In reaching a view on whether the objective test applies to the interest, you should consider whether your interest (whether taking the form of association or the holding of office) would be seen by a member of the public acting reasonably in a different light because it is the interest of a person who is a member of the Commission as opposed to the interest of an ordinary member of the public.

Your Financial Interests

5.8. You must declare, if it is known to you, any financial interest (including any financial interest which is registerable under any of the categories prescribed in Section 4 of this Code). There is no need to declare an interest which is so remote or insignificant that it could not reasonably be taken to fall within the objective test. You must withdraw from the meeting room until discussion of the relevant item where you have a declarable interest is concluded. There is no need to withdraw in the case of an interest which is so remote or insignificant that it could not reasonably be taken to fall within the objective test.

Your Non-Financial Interests

5.9. You must declare, if it is known to you, any non-financial interest if:

- that interest has been registered under category seven (Non- Financial Interests) of Section 4 of this Code; or
- that interest would fall within the terms of the objective test.

5.10. There is no need to declare an interest which is so remote or insignificant that it could not reasonably be taken to fall within the objective test. You must withdraw from the meeting room until discussion of the relevant item where you have a declarable interest is concluded. There is no need to withdraw in the case of an interest which is so remote or insignificant that it could not reasonably be taken to fall within the objective test.

The Financial Interests of Other Persons

5.11. This Code requires only your financial interests to be registered. You also, however, have to consider whether you should declare any financial interest of certain other persons. You must declare if it is known to you any financial interest of:

- a spouse, a civil partner or a cohabitee;
- a close relative, close friend or close associate;
- an employer or a partner in a firm;

- a body (or subsidiary or parent of a body) of which you are a remunerated member or director;
- a person from whom you have received a registerable gift or registerable hospitality; or
- a person from whom you have received registerable expenses.

5.12. There is no need to declare an interest if it is so remote or insignificant that it could not reasonably be taken to fall within the objective test. You must withdraw from the meeting room until discussion of and voting on the relevant item where you have a declarable interest is concluded. There is no need to withdraw in the case of an interest which is so remote or insignificant that it could not reasonably be taken to fall within the objective test.

5.13. This Code does not attempt the task of defining “relative” or “friend” or “associate”. Not only is such a task fraught with difficulty but is also unlikely that such definitions would reflect the intention of this part of the Code. The key principle is the need for transparency in regard to any interest which might (regardless of the precise description of relationship) be objectively regarded by a member of the public, acting reasonably, as potentially affecting your responsibilities as a member of the Commission and, as such, would be covered by the objective test.

The Non-Financial Interests of Other Persons

5.14. You must declare if it is known to you any non-financial interest of:-

- a spouse, a civil partner or a cohabitee;
- a close relative, close friend or close associate;
- an employer or a partner in a firm;
- a body (or subsidiary or parent of a body) of which you are a remunerated member or director;
- a person from whom you have received a registerable gift or registerable hospitality; or
- a person from whom you have received registerable election expenses.

5.15. There is no need to declare the interest if it is so remote or insignificant that it could not reasonably be taken to fall within the objective test. There is only a need to withdraw from the meeting if the interest is clear and substantial.

Making a Declaration

5.16. You must consider at the earliest stage possible whether you have an interest to declare in relation to any matter which is to be considered. You should consider whether agendas for meetings raise any issue of declaration of interest. Your declaration of interest must be made as soon as practicable at a meeting where that interest arises. If you do

identify the need for a declaration of interest only when a particular matter is being discussed, you must declare the interest as soon as you realise it is necessary.

5.17. The oral statement of declaration of interest should identify the item or items of business to which it relates. The statement should begin with the words “I declare an interest”. The statement must be sufficiently informative to enable those at the meeting to understand the nature of your interest but need not give a detailed description of the interest.

Frequent Declaration of Interests

5.18. Public confidence in the Commission is damaged by perception that decisions taken by the Commission are substantially influenced by factors other than the public interest. If you would have to declare interests frequently at meetings in respect of your role as a member of the Commission you should not accept a role or appointment with that attendant consequence. If you are frequently declaring interests at meetings then you should consider whether you can carry out your role effectively and discuss with the Chair. Similarly, if any appointment or nomination to another body would give rise to objective concern because of your existing personal involvement or affiliations, you should not accept the appointment or nomination.

Dispensations

5.19. In some very limited circumstances dispensations can be granted by the Standards Commission in relation to the existence of financial and non-financial interests which would otherwise prohibit you from taking part in and voting on matters coming before the Commission and its committees.

5.20. Applications for dispensations will be considered by the Standards Commission and should be made as soon as possible in order to allow proper consideration of the application in advance of meetings where dispensation is sought. You should not take part in the consideration of the matter in question until the application has been granted.

6. Lobbying and access to Commissioners

Introduction

6.1. For the Commission to fulfil its commitment to being open and accessible, it needs - always subject to its fulfilling its statutory remit as an independent fiscal institution and to the provisions of its founding legislation, other relevant legal provisions and its Framework Document - to encourage participation by organisations and individuals in the decision-making process. Clearly, however, the desire to involve the public and other interest groups in the decision-making process must take account of the need to ensure transparency and probity in the way in which the Commission conducts its business.

6.2. You will need to be able to consider evidence and arguments advanced by a wide range of organisations and individuals in order to perform your duties effectively. Some of these organisations and individuals will make their views known directly to individual members. The rules in this Code set out how you should conduct yourself in your contacts

with those who would seek to influence you. They are designed to encourage proper interaction between members of the Commission and interest groups.

Rules and Guidance

6.3. You must not, in relation to contact with any person or organisation that lobbies, do anything which contravenes this Code of Conduct or any other relevant rule of the Commission or any statutory provision.

6.4. You must not, in relation to contact with any person or organisation who lobbies, act in any way which could bring discredit upon the Commission.

6.5. The public must be assured that no person or organisation will gain better access to, or treatment by, you as a result of employing a company or individual to lobby on a fee basis on their behalf. You must not, therefore, offer or accord any preferential access or treatment to those lobbying on a fee basis on behalf of clients compared with that which you accord any other person or organisation who lobbies or approaches you. Nor should those lobbying on a fee basis on behalf of clients be given to understand that preferential access or treatment, compared to that accorded to any other person or organisation, might be forthcoming from another member of the Commission.

6.6. Before taking any action as a result of being lobbied, you should seek to satisfy yourself about the identity of the person or organisation that is lobbying and the motive for lobbying. You may choose to act in response to a person or organisation lobbying on a fee basis on behalf of clients but it is important that you know the basis on which you are being lobbied in order to ensure that any action taken in connection with the lobbyist complies with the standards set out in this Code of Conduct.

6.7. You should not accept any paid work:

- which would involve you lobbying on behalf of any person or organisation or any clients of a person or organisation.
- to provide services, for example as a strategist, adviser or consultant advising on how to influence the Commission and its members. This does not prohibit you from being remunerated for activity which may arise because of, or relate to, membership of the Commission, such as journalism or broadcasting, or involvement in representative or presentational work, such as participation in delegations, conferences or other events.

6.8. If you have concerns about the approach or methods used by any person or organisation in their contacts with you, you must seek the guidance of the Commission Secretariat.

Scottish Fiscal Commission

Annex A

SANCTIONS AVAILABLE TO THE STANDARDS COMMISSION FOR BREACH OF THE CODE

Censure – the Standards Commission may reprimand the member but otherwise take no action against the member;

Suspension of the member for a maximum period of one year from attending one or more, but not all, of the following:

- all meetings of the Commission;
- all meetings of one or more committees or sub-committees of the Commission;
- all meetings of any other public body on which that member is a representative or nominee of the Commission.

Suspension, for a period not exceeding one year, of the member's entitlement to attend all of the meetings referred to in (b) above;

Disqualification – removing the member from membership of the Commission for a period of no more than five years.

Where a member has been suspended, the Standards Commission may direct that any remuneration or allowance received from membership of the Commission be reduced, or not paid.

Where the Standards Commission disqualifies a member of the Commission, it may go on to impose the following further sanction:

Direct that the member of the Commission be removed from membership, and disqualified in respect of membership, of any other devolved public body (provided that the members' code applicable to that body is then in force); and may disqualify that person from office as the Water Industry Commissioner.

Full details of the sanctions are set out in Section 19 of the 2000 Act.

Annex B

DEFINITIONS

“**Chair**” means the Chair of the Commission or in their absence, their nominated deputy.

“**Commission**” mean the Scottish Fiscal Commission.

“**Code**” means the Code of Conduct for members of the Commission.

“**Cohabitee**” includes a person, whether of the opposite sex or not, who is living with you in a relationship similar to that of husband and wife.

“**Group of companies**” has the same meaning as “group” in section 474(1) of the Companies Act 2006. A “group”, within section 474(1) of the Companies Act 2006, means a parent undertaking and its subsidiary undertakings.

“**Parent Undertaking**” is an undertaking in relation to another undertaking, a subsidiary undertaking, if (a) it holds a majority of the rights in the undertaking; or (b) it is a member of the undertaking and has the right to appoint or remove a majority of its board of directors; or (c) it has the right to exercise a dominant influence over the undertaking (i) by virtue of provisions contained in the undertaking’s memorandum or articles or (ii) by virtue of a control contract; or (d) it is a councillor of the undertaking and controls alone, pursuant to an agreement with other shareholders or councillors, a majority of the rights in the undertaking.

“**A person**” means a single individual or legal person and includes a group of companies.

“**Any person**” includes individuals, incorporated and unincorporated bodies, trade unions, charities and voluntary organisations.

“**Public body**” means a devolved public body listed in Schedule 3 of the Ethical Standards in Public Life etc. (Scotland) Act 2000, as amended.

“**Related Undertaking**” is a parent or subsidiary company of a principal undertaking of which you are also a director. You will receive remuneration for the principal undertaking, although you will not receive remuneration as director of the related undertaking.

“**Remuneration**” includes any salary, wage, share of profits, fee, expenses, other monetary benefit or benefit in kind. This would include, for example, the provision of a company car or travelling expenses by an employer.

“**Spouse**” does not include a former spouse or a spouse who is living separately and apart from you.

“**Undertaking**” means:

(a) a body corporate or partnership; or

(b) an unincorporated association carrying on a trade or business, with or without a view to a profit.