Draft Order laid before the House of Commons under paragraphs 1 and 2 of Schedule 7 to the Scotland Act 1998, for approval by resolution of the House of Commons.

DRAFT STATUTORY INSTRUMENTS

2026 No.

CONSTITUTIONAL LAW

DEVOLUTION, SCOTLAND

The Scotland Act 1998 (Increase of Borrowing Limits) Order 2026

Made - - - - ***

Coming into force in accordance with article 1(2)

The Secretary of State, with the consent of the Treasury, makes this Order in exercise of the powers conferred by sections 67(3) and 67A(2) of the Scotland Act 1998(**a**).

A draft of this Order has been laid before and approved by resolution of the House of Commons in accordance with paragraphs 1 and 2 of Schedule 7 to the Scotland Act 1998(**b**).

Citation, commencement and extent

1.—(1) This Order may be cited as the Scotland Act 1998 (Increase of Borrowing Limits) Order 2026.

(2) It comes into force on the day after the day on which it is made.

(3) It extends to England and Wales, Scotland and Northern Ireland.

Amendments to the Scotland Act 1998

2.—(1) The Scotland Act 1998 is amended as follows.

(2) In section 67(2) (lending under section 66(1)), for "£1,834.303 million" substitute "£1,910.141 million".

(3) In section 67A(1) (lending for capital expenditure), for "£3,144.519 million" substitute "£3,274.527 million".

(**a**) 1998 c. 46; section 67 was amended by section 32(6) to (9) of the Scotland Act 2012 (c. 11), section 20(7) of the Scotland Act 2016 (c. 11) and article 2(2) of S.I. 2025/759; section 67A was inserted by section 32(10) of the Scotland Act 2012 (c. 11) and amended by section 20(8) of the Scotland Act 2016 (c. 11) and article 2(3) of S.I. 2025/759.

(**b**) 1998 c. 46; paragraph 1 of Schedule 7 was amended by section 32(12) of the Scotland Act 2012 (c. 11). There are other amendments to this Schedule, but none is relevant.

Revocation of the Scotland Act 1998 (Increase of Borrowing Limits) Order 2025

3. The Scotland Act 1998 (Increase of Borrowing Limits) Order 2025(**a**) is revoked.

Name
Parliamentary Under Secretary of State
Scotland Office

We consent

Name
Name
Two of the Lords Commissioners of His Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Scotland Act 1998 (c. 46) to increase the resources borrowing limit set out in section 67(2) from £1,834.303 million to £1,910.141 million, and the capital borrowing limit set out in section 67A(1) from £3,144.519 million to £3,274.527 million. This Order revokes the Scotland Act 1998 (Increase of Borrowing Limits) Order 2025 (S.I. 2025/759) which has been superseded by this Order.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the voluntary or public sector is foreseen.

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(**a**) S.I. 2025/759.

ISBN 978-0-34-828244-3

£6.40

http://www.legislation.gov.uk/id/ukdsi/2026/9780348282443

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