

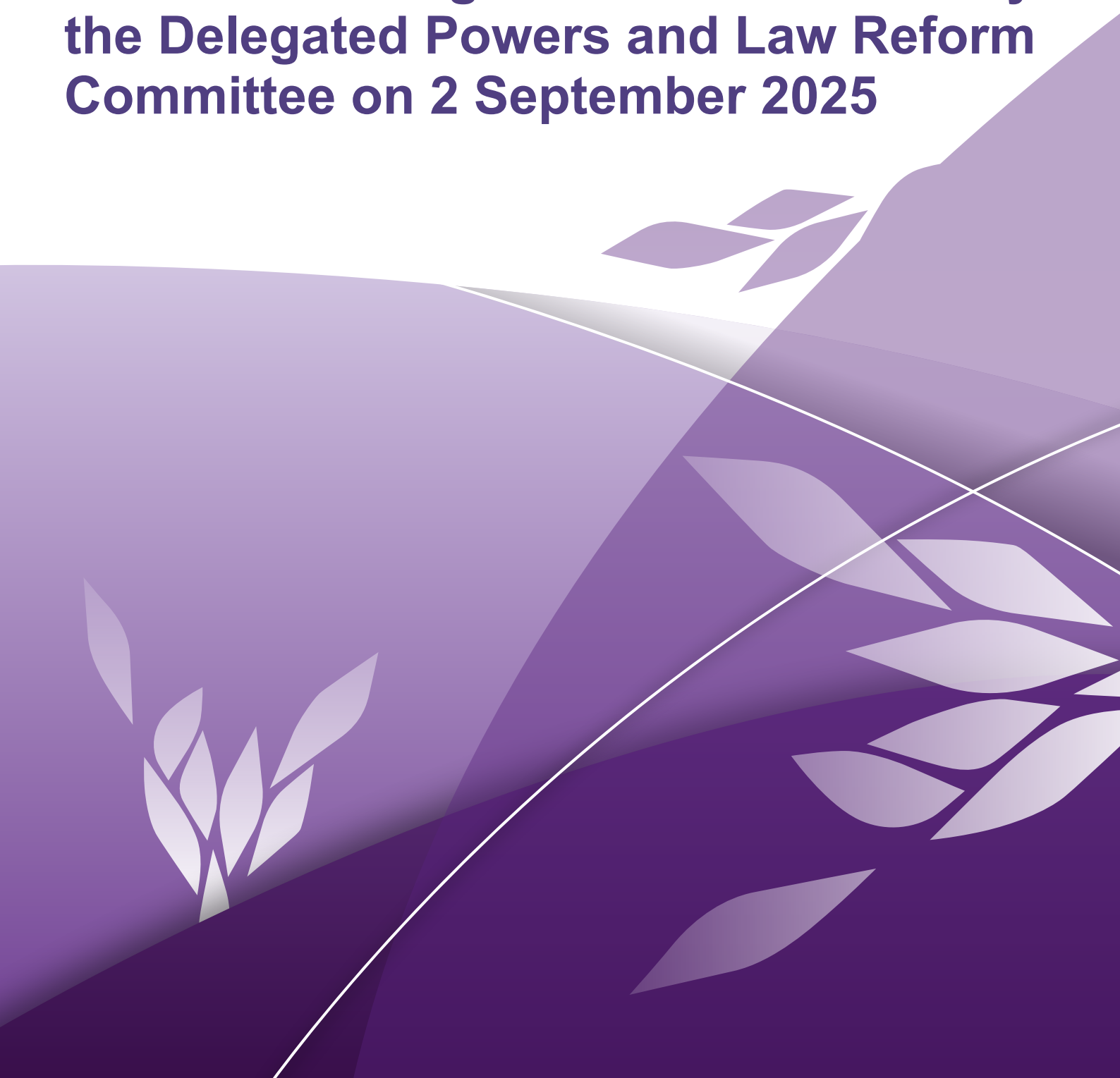


The Scottish Parliament
Pàrlamaid na h-Alba

Published 2 September 2025
SP Paper 852
57th Report, 2025 (Session 6)

Delegated Powers and Law Reform Committee

Subordinate Legislation considered by the Delegated Powers and Law Reform Committee on 2 September 2025



Published in Scotland by the Scottish Parliamentary Corporate Body.

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Delegated Powers and Law Reform Committee

To consider and report on the following (and any additional matter added under Rule 6.1.5A)—

(a) any—

(i) subordinate legislation laid before the Parliament or requiring the consent of the Parliament under section 9 of the Public Bodies Act 2011;

(ii) [deleted]

(iii) pension or grants motion as described in Rule 8.11A.1; and, in particular, to determine whether the attention of the Parliament should be drawn to any of the matters mentioned in Rule 10.3.1;

(b) proposed powers to make subordinate legislation in particular Bills or other proposed legislation;

(c) general questions relating to powers to make subordinate legislation;

(d) whether any proposed delegated powers in particular Bills or other legislation should be expressed as a power to make subordinate legislation;

(e) any failure to lay an instrument in accordance with section 28(2), 30(2) or 31 of the 2010 Act;

(f) proposed changes to the procedure to which subordinate legislation laid before the Parliament is subject;

(g) any Scottish Law Commission Bill as defined in Rule 9.17A.1;

(h) any draft proposal for a Scottish Law Commission Bill as defined in that Rule; and

(i) any Consolidation Bill as defined in Rule 9.18.1 referred to it in accordance with Rule 9.18.3.

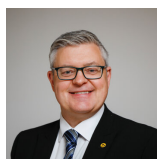


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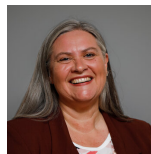
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Introduction

1. At its meeting on 2 September 2025, the Committee considered the following instruments under its remit and agreed to draw them to the attention of the Parliament:
 - Teachers' Pensions (Remediable Service) (Scotland) Amendment (No. 2) Regulations 2025 (SSI 2025/197); and
 - Council Tax Reduction (Miscellaneous Amendment) (Scotland) (No. 4) Regulations 2025 (SSI 2025/212)
2. The Committee's recommendations in relation to these instruments are set out in the next section of this report.
3. The Committee also determined that, in terms of its remit, it did not need to draw the Parliament's attention to the instruments at the end of the report.

Scrutiny of instruments under the Committee's remit: instruments drawn to the attention of the Parliament

Teachers' Pensions (Remediable Service) (Scotland) Amendment (No. 2) Regulations 2025 (SSI 2025/197)

4. The purpose of [this instrument](#) is to correct errors in the [Teachers' Pensions \(Remediable Service\) \(Scotland\) Regulations 2023 \(SSI 2023/141\)](#) ("2023 regulations"), which were not addressed by the previous correcting instrument, the [Teachers' Pensions \(Remediable Service\) \(Scotland\) Amendment Regulations 2025 \(SSI 2025/121\)](#).
 5. In [correspondence with the Scottish Government](#), the Committee asked why there was no headnote providing that the instrument will be issued free of charge, which would be expected given that the sole purpose of the instrument is to correct errors.
 6. The Scottish Government, in its [response](#), agreed that a headnote should have been included, and that a corrected version with headnote will be made available and any costs incurred by purchasers will be refunded.
 7. The lead committee for this instrument is the Education, Children and Young People Committee.
8. The Committee draws the instrument to the attention of the Parliament on the general reporting ground for not including the appropriate headnote for a correcting instrument.
 9. However, the Committee welcomes that the instrument fulfils commitments by the Scottish Government to correct errors identified by the Committee in SSI 2023/141.

Council Tax Reduction (Miscellaneous Amendment) (Scotland) (No. 4) Regulations 2025 (SSI 2025/212)

10. The instrument makes amendments to the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 and the Council Tax Reduction (Scotland) Regulations 2021.
11. The purpose of the amendments is to ensure that, subject to the conditions set out in the instrument, people coming to Scotland from Israel, the Occupied Palestinian Territories (the West Bank, including East Jerusalem, and Gaza) or the occupied Golan Heights, are not excluded automatically from entitlement to council tax reduction on account of not being habitually resident in the United Kingdom, the Channel Islands, the Isle of Man or the Republic of Ireland. This is in light of the escalation of violence between Israel and Iran that began on 13 June 2025.
12. Under section 28(2) of the Interpretation and Legislative Reform (Scotland) Act

2010 (“the 2010 Act”), instruments subject to the negative procedure must be laid at least 28 days before they come into force, not counting recess periods of more than 4 days.

13. The instrument was laid on 24 July and came into force on 25 July, breaching the 28-day rule in the 2010 Act.
14. A failure to comply with the 28 day rule does not affect the validity of the instrument, but the Scottish Government is required by section 31(1) of the 2010 Act to explain to the Presiding Officer why the laying requirements have not been complied with.
15. The Scottish Government's explanation was, in summary, that although the need for such regulations became clear in the days following the escalation of violence on 13 June, there was not sufficient time to prepare them prior to recess beginning on 28 June. As such, the Scottish Government states that it has been necessary to make regulations during recess due to the urgent need for support for people fleeing the violence.
16. The full version of the letter to the Presiding Officer setting out the reasons for failing to comply with the 2010 Act's requirements on laying regulations can be found in the annexe of this report.
17. The lead committee for this instrument is the Local Government, Housing and Planning Committee.

18. The Committee draws the instrument to the attention of the Parliament under reporting ground (j) for a failure to lay the instrument in accordance with the laying requirements in section 28(2) of the 2010 Act.

19. The Committee is satisfied with the reasons given for the failure to comply with the laying requirements.

No points raised

20. At its meeting on 2 September 2025, the Committee considered the following instruments under its remit and agreed not to draw them to the attention of the Parliament.

Criminal Justice Committee

Vulnerable Witnesses (Criminal Evidence) (Scotland) Act 2019 (Commencement No. 2 and Transitional Provision) Regulations 2025 (SSI 2025/179 (C. 19))

- In relation to the above instrument, the Committee:
 - welcomes that the Scottish Government has corrected an error in the original Policy Note for this instrument about the applicable parliamentary procedure, and that the corrected Policy Note has now been published.
 - highlights to the lead Committee, for its information, the explanation provided by the Scottish Government regarding the time taken to commence these provisions.
- Correspondence about both of these points is [published in the papers for this meeting](#).

Firefighters' Pensions (Remediable Service) (Scotland) Amendment (No. 2) Regulations 2025 (SSI 2025/187)

- In relation to the above instrument, the Committee welcomes that the instrument fulfils commitments by the Scottish Government to correct errors identified by the Committee in the Firefighters' Pensions (Remediable Service) (Scotland) Regulations 2023 (SSI 2023/242) and the Firefighters' Pensions (Remediable Service) (Scotland) Amendment Regulations 2025 (SSI 2025/113).

Local Government, Housing and Planning Committee

Climate Change (Local Development Plan) (Repeals) (Scotland) Order 2025 (SSI 2025/Draft)

Net Zero, Energy and Transport Committee

Climate Change (Scotland) Act 2009 (Scottish Carbon Budgets) Amendment Regulations 2025 (SSI 2025/Draft)

Vehicle Emissions Trading Schemes (Amendment) Order 2025 (SI 2025/678)

Social Justice and Social Security Committee

Social Security (Cross-border Provision, Case Transfer and Miscellaneous Amendments) (Scotland) Regulations 2025 (SSI 2025/Draft)

Annexe

24 July 2025, correspondence from the Scottish Government to the Presiding Officer

Council Tax Reduction (Miscellaneous Amendment) (Scotland) (No. 4) Regulations 2025 (SSI 2025/212)

The Council Tax Reduction (Miscellaneous Amendment) (Scotland) (No.4) Regulations 2025 were made by Scottish Ministers under sections 80, 113(1) and (2), and paragraph 1 of schedule 2 of the Local Government Finance Act 1992 on 24 July 2025. This instrument is subject to the negative procedure. The Regulations are being laid before the Scottish Parliament today, 24 July 2025, and come into force on 25 July 2025.

Section 28(2) of the Interpretation and Legislative Reform (Scotland) Act 2010 sets out that a negative SSI must be laid before the Scottish Parliament at least 28 days before the instrument comes into force. On this occasion, this has not been complied with and to meet the requirements of section 31(3) that Act, this letter explains why.

A person is normally required to meet a habitual residence test to be eligible for Council Tax Reduction (CTR) and income related benefits including Universal Credit and housing benefit. This is intended to ensure they are paid to people with reasonably close ties to the UK and an intention to settle here. It can commonly take up to three months to establish factual habitual residence.

In both the Council Tax Reduction (Scotland) Regulations 2021 (“the Working Age Regulations”) and the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 (“the Pension Age Regulations”), this habitual residency requirement is waived for persons meeting certain conditions.

These Regulations amend the Working Age and Pension Age Regulations to expand these conditions so that a person coming from Israel, the Occupied Palestinian Territories (the West Bank, Gaza, East Jerusalem) or the occupied Golan Heights as a result of the escalation of violence between Israel and Iran that began on 13 June 2025 is not required to meet those residence requirements to be entitled to CTR.

Unfortunately, once the need for the regulations became clear in the days following the escalation of violence on 13 June, there was not sufficient time to prepare these Regulations prior to Parliamentary recess beginning on 28 June, and so the Regulations are being made during recess. I consider this necessary due to the urgent need for support for people fleeing the violence. The regulations seek to do this by rendering such persons potentially eligible for Council Tax Reduction, rather than requiring them to wait until the habitual residency test is satisfied.

