Parliamentary Bureau – Approval of Scottish Statutory Instruments

This paper covers the following Affirmative Scottish Statutory Instruments—

A. The Maximum Number of Judges (Scotland) Order 2026

B. The Air Departure Tax (Administration) (Scotland) Amendment Regulations 2026

C. The Air Departure Tax (Scotland) Amendment Regulations 2026

D. Renewables Obligation (Scotland) Amendment (No 2) Order 2026

Affirmative Instruments

A. The Maximum Number of Judges (Scotland) Order 2026

1. Under Rule 10.6.5, the Bureau is required to lodge the following motion—

- **Jamie Hepburn on behalf of the Parliamentary Bureau:** That the Parliament agrees that the Maximum Number of Judges (Scotland) Order 2026 be approved.

Purpose

2. The Policy Note accompanying the SSI explains that the purpose of the instrument "is to increase the maximum number of persons who may be appointed judges of the Court of Session from the current 36 to 40."`

3. The Policy Note also highlights that the proposed increase "may also provide further opportunities to facilitate more flexible working arrangements for existing and new judges, while also assisting with workloads." The Scottish Government believes this approach "may help attract a broader and more diverse range of applicants to the role, while maintaining a cost-effective and affordable approach."

Consideration by committee

4. At its meeting on 8th October the Equalities, Human Rights and Civil Justice Committee recommended that the Instrument be approved. The Committee's report was published on 26 October 2026.

B. The Air Departure Tax (Administration) (Scotland) Amendment Regulations 2026

5. Under Rule 10.6.5, the Bureau is required to lodge the following motion—

- **Jamie Hepburn on behalf of the Parliamentary Bureau:** That the Parliament agrees that the Air Departure Tax (Administration) (Scotland) Amendment Regulations 2026 (SSI 2026/Draft) be approved.

Purpose

6. This instrument amends the provisions concerning the administration of air departures tax in Part 4 (Payment, collection and management of tax) of the Air Departure Tax (Scotland) Act 2017 and makes consequential amendments to section 44 and schedules 2 and 3 of the 2017 Act.

7. The accompanying Policy Note states that the instrument makes a range of administrative changes to support the effective operation of ADT, including enabling Revenue Scotland to register taxpayers before the tax comes into force on 1 April 2027.

8. The instrument also makes provision for tax returns, including group returns, payment arrangements, accounting periods, tax representatives, and the transfer of taxable businesses as going concerns.

Consideration by committee

9. At its meeting on 7 October 2026 the Finance and Public Administration Committee agreed to recommend that the Instrument be approved. The Committee's report was published on 21 October 2026.

C. The Air Departure Tax (Scotland) Amendment Regulations 2026

10. Under Rule 10.6.5, the Bureau is required to lodge the following motion—

- **Jamie Hepburn on behalf of the Parliamentary Bureau:** That the Parliament agrees that the Air Departure Tax (Scotland) Amendment Regulations 2026 (SSI 2026/Draft) be approved.

Purpose

11. This instrument amends the Air Departure Tax (Scotland) Act 2017 to provide that certain passengers on flights beginning or ending at airports in designated areas of Scotland are not liable for Air Departure Tax (ADT), make related consequential amendments, and amend provisions relating to aircraft used under a public service obligation.

12. The accompanying Policy Note states that the instrument introduces an ADT exemption for passengers travelling in standard class on eligible domestic flights to or from the Highlands and Islands, with the aim of supporting connectivity in remote areas.

13. The instrument also amends the existing public service obligation exemption to ensure consistent treatment of connecting flights where a passenger's final destination is outside the UK.

Consideration by committee

14. At its meeting on 7 October 2026 the Finance and Public Administration Committee agreed to recommend that the Instrument be approved. The Committee's report was published on 21 October 2026.

D. Renewables Obligation (Scotland) Amendment (No 2) Order 2026

15. Under Rule 10.6.5, the Bureau is required to lodge the following motion—

- **Jamie Hepburn on behalf of the Parliamentary Bureau:** That the Parliament agrees that the Renewables Obligation (Scotland) Amendment (No 2) Order 2026 be approved.

Purpose

16. The Order amends the Renewables Obligation (Scotland) Order 2009 to implement aspects of the British Industrial Competitiveness Scheme (BICS) in Scotland. Its purpose is to exempt eligible energy-intensive manufacturers from specified electricity costs.

17. Electricity supplied to exempt businesses will be excluded from suppliers' liability and from calculations of Scotland's annual obligation level. Ministers may revise the obligation level for 2027–28 before 1 April 2027.

Consideration by committee

18. At its meeting on 27th October the Economy, Energy and Tourism Committee recommended that the Instrument be approved. The Committee's report was published on 28 October 2026.

Decision

19. Business Managers are invited to note that the above motions will be lodged.

20. Business Managers should reserve their position if their party intends to speak against or oppose the motions.

Parliamentary Business Team
November 2026