



The Scottish Parliament
Pàrlamaid na h-Alba

Constitution, Europe, External Affairs and Culture Committee

Ariane Burgess MSP
Convener
Local Government, Housing and Planning Committee

24 February 2026

Dear Convener

Sixth EU Law Tracker Report

At our meeting on 5 February, we considered the [sixth report](#) from Dr Lisa Whitten of the [EU Law Tracker](#), the Executive Summary of which I have attached as an Annexe with this correspondence.

There is an expectation that subject committees will consider the case studies or new EU laws relevant to their respective remits that are set out in the series of reports, as part of their role in scrutinising the Scottish Ministers' policy commitment to align with EU law. We would normally suggest your Committee seek further information or an update from the Scottish Government on those aspects of the Tracker highlighted as relevant to you. However, given the limited time until dissolution, it may be that you prefer to make reference to these in your legacy report.

That aspects in the sixth report is—

The EU Proposal on Short-Term Accommodation Rentals – identified as 'yes' for alignment in the latest 2025 Scottish Government Annual Reports. The Report States: "In summary, the EU registration scheme operates in a broadly similar way to our own licensing scheme making for a similar standard. Key difference [*sic*] being the amount of personal information asked is higher in our scheme."¹

Yours sincerely

Clare Adamson MSP
Convener

¹ SG draft Annual Report 2025: p.38

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Email CEEAC.committee@parliament.scot. We welcome calls through Relay UK and in BSL through Contact Scotland BSL.

EXECUTIVE SUMMARY

EU Law Tracker Research Purpose

This is the sixth in a [series of reports](#) commissioned by the Scottish Parliament Constitution, Europe, External Affairs and Culture Committee to support scrutiny by parliamentary committees into the commitment on the part of the Scottish Government (or SG) to align with European Union (EU) law, as appropriate, following and notwithstanding the withdrawal of the United Kingdom (UK) from the EU.

These EU Law Tracker reports – and the detailed EU Law Tracker set out in Annex 1 – are designed to serve as a reference tool for parliamentarians, officials, stakeholders, and the wider public, seeking to better understand the SG alignment commitment as well as its effects on law and policy development in Scotland. In this respect, the information and analysis contained in this issue of the EU Law Tracker compliments the Constitution *et al* Committees' previous inquiry into the UK-EU Trade and Cooperation Agreement which [found](#) that: "While the Scottish Government has a policy commitment to align with EU law where appropriate, the impact this has had on businesses, including the extent to which it has facilitated improved trade with the EU, without such agreements with the EU in place, is unclear". This report is also intended to be read in the context of [responses](#) to evidence gathered (in December 2024) by the Constitution *et al* Committee into the effects of the Scottish Government's Policy to Align with EU Law on stakeholders as well as the SG Annual Report on the use of the European Union (Continuity) (Scotland) Act 2021 'keeping pace' powers which is the second to fully implement a revised approach [intended](#) to "better record and share information regarding the implementation of alignment decisions".

Research Period: This EU Law Tracker documents changes and developments that have taken place between the beginning of July 2025 and the end of January 2026.

Account of Legislative Changes in this EU Law Tracker

EU Law Changes

- Of the roughly 250 EU acts that, pre-Brexit, were fully or partially in SG competence, 41 have been repealed, but not all of these have been directly replaced.
- According to this analysis at least 234 secondary EU acts (such as regulations, directives, decisions) are in scope of the SG alignment commitment.
- As part of the normal processes of EU law-making, tertiary (implementing or delegated) acts are frequently adopted which make detailed provisions for the implementation of secondary EU acts.
- Between January 2021 and January 2026 approximately 1588 acts of tertiary EU law have been adopted in relation to EU acts that are in scope of the SG alignment commitment. By definition these tertiary laws make technical or operational provisions for the implementation of the relevant 'parent' act so changes on this level do not tend to alter policy trajectories. On occasion, however, EU tertiary law changes may make changes that result in divergence of technical standards or operational processes that are relevant for Scotland and the SG alignment commitment.
- In the period covered by this EU Law Tracker Report, the EU adopted at least 5 new EU acts that are or may be in scope of the SG alignment commitment.
- Approximately 35 of the EU acts and initiatives set out in the European Commission Work Programme 2026 are potentially in scope of the SG alignment commitment.

Scots Law / UK Law Changes

- None of the 7 acts of primary law passed in Scotland during the reporting period are considered to be directly relevant to the SG alignment commitment.
- Of the 95 relevant statutory instruments passed for Scotland during the research period, at least 15 were identified by this research to be (directly or indirectly) relevant to the SG alignment commitment; most of these implement provisions that align with relevant EU law changes, but some introduce changes that diverge from EU law.
- A small number of examples of new or proposed new acts of UK-wide (or GB-wide) primary law as well as statutory instruments featured in this report, implement changes that diverge from EU laws; none of the primary acts are considered by the SG to be detrimental to its alignment commitment.

Key Messages from this EU Law Tracker

- **The potential for divergence between Scots law and EU law increases over time as the two legal orders and regulatory regimes continue to develop separately after Brexit.**
- **This report contains more examples of actual and new potential instances of divergence between the two parties as a result of legislative changes in both the EU and UK than earlier issues of the EU Law Tracker; this is to be expected.**
- **Five EU acts were adopted during the research period which are or may be in scope of the SG alignment commitment.**
- **The EU acts adopted during the research period for this EU Law Tracker Report add to the growing number of recent EU acts (adopted since 2024) which are in scope of the SG alignment commitment. Some of these have been identified by the SG for alignment or to be considered for alignment but no specific legislative provisions have been made in Scotland.**
- **Of the proposals for new EU acts and initiatives outlined in the European Commission Work Programme 2026, approximately 35 are likely to be in scope of the SG alignment commitment.**
- **Assessing the exact degree of divergence vis-à-vis alignment depends on how this is defined and understood.**
 - This edition of the EU Law Tracker identifies examples of **legislative divergence** between EU law and Scots law; these result from both EU initiated and UK/Scottish initiated changes.

EU Initiated:

- The adoption of new EU laws that are or may be in scope of the SG alignment commitment.
- The evolution of secondary EU laws (i.e., regulations, directives, decisions) via tertiary EU law (i.e., implementing and delegated acts) that are in scope of the SG alignment commitment.

UK/Scottish Initiated:

- The making of statutory instruments and Scottish statutory instruments that make changes in assimilated laws and which diverge from EU rules.
 - The adoption or proposal of new acts of primary UK law that make provisions that diverge from those that apply in the EU.
 - This edition of the EU Law Tracker also identifies examples of **policy alignment** between EU law and Scots law; these are generally the result of changes initiated in Scotland, including via:
 - The making of Scottish statutory instruments that give effect to standards and/or approaches that are ‘shared’ with the EU.
- **In response to concerns of the CEEAC Committee regarding transparency of decision-making on the EU alignment policy, the SG committed to increase the volume and detail of the information it was providing to the Scottish Parliament on the matter. This issue of the EU Law Tracker report reiterates the value of the significantly extended levels of reporting on the policy to align on the part of the SG. It also identifies improvements in the consistency and quality of SG reporting on Scottish legislative initiatives in line with the SG [agreement](#) with the Scottish Parliament on information sharing related to the EU alignment policy.²**
- **The latest SG reports which accompany the draft Annual Report on the Continuity Act (covering Sept 2024 to Aug 2025) reflects the revised and detailed approach to reporting on SG use of the Continuity Act powers, and on the policy to align with EU law more broadly. The quality of information provided in these SG Reports continues to improve and offers the most comprehensive and official account of alignment/divergence with EU law produced by any UK based government or department. In this respect the SG revised approach to reporting continues to support transparency, aid legal clarity and assist legislative scrutiny.**
- **A UK-EU Summit in May 2025 resulted in an agreement for new and closer relations between the two parties. While much of the detail of this new UK-EU ‘Common Understanding’ are yet to be finalised, the commitments to agree an SPS Agreement and to link Emissions Trading Schemes (ETS) are set to involve dynamic regulatory alignment for the whole of the UK with a specified selection of EU laws. This will make the SG alignment commitment easier to uphold in relevant areas.**
- **Although the legal texts (expected by 2027)³ are still to be finalised, the scope of EU law to which the UK is likely to dynamically align with under the UK-EU SPS Agreement and UK-EU ETS Agreement will be more narrow than the scope of EU law currently covered by the SG alignment commitment. The coming UK-EU**

² ‘Statement of Policy by the Scottish Ministers in Exercise of the Power in Section 1 of the UK Withdrawal from the European Union (Continuity) (Scotland) Act 2021’ (2022, May 10) *parliament.scot* Available: <https://www.parliament.scot/-/media/files/committees/constitution-europe-external-affairs-and-culture-committee/correspondence/2022/eu-alignment.pdf> (Accessed 12 February 2025)

³ Nick Thomas-Symonds (2025, August 27) ‘Speech on the UK’s Future Relationship with the European Union’ Available: <https://www.gov.uk/government/speeches/speech-on-the-uks-future-relationship-with-the-european-union> (Accessed 31 August 2025)

Agreements can therefore be expected to establish dynamic regulatory alignment in some areas of policy currently covered by the SG alignment commitment but not all. This raises a question for the Scottish Government regarding its approach to alignment after (and presuming) the conclusion of the new UK-EU agreements, in particular in policy areas not covered by any new UK-wide dynamic regulatory alignment obligations.

- **The domestic implementation of any new UK-wide agreement(s) with the EU also raises questions regarding arrangements for scrutiny. Implementing any commitment to UK-wide dynamic regulatory alignment with aspects of EU law may result in centralisation of relevant policy areas, even if these are devolved. On this, there are two main areas for the Scottish Parliament to consider:**
 - Arrangements for the scrutiny of domestic **legislation to give effect** to the anticipated UK-EU Agreements and the role (or lack thereof) of devolved legislatures.
 - Arrangements for the scrutiny of subsequent **legislation required to comply** with the new obligations for dynamic regulatory alignment of the UK with the EU in areas of policy covered by the UK-EU Agreements and the role (or lack thereof) of devolved legislatures.
- **Unless existing scrutiny processes are reviewed and/or new scrutiny processes are developed, opportunities for the Scottish Parliament to scrutinise the implementation of the anticipated UK-EU SPS Agreement and UK-EU ETS Agreement (or the development of related legislation) are likely to be diminished once these UK-EU Agreements come into effect. Because of the overlap between policy areas currently in scope of the SG alignment commitment with those expected to be in scope of the coming UK-EU Agreements, the ability of the Scottish Parliament to scrutinise the implementation of the SG alignment commitment will likely also be impacted, unless new arrangements for scrutiny are made. The Committee may wish to highlight this issue in its legacy paper**
- **Once the legal texts of the new UK-EU Agreements are finalised and published, it will be possible to accurately map the interaction, in EU law terms, between the SG alignment commitment and any UK-wide dynamic regulatory alignment obligations. Based on an indicative analysis in this report, of the 12 areas of policy covered in the detailed EU Law Tracker, 4 are likely to be covered by a future UK-EU SPS Agreement, 2 are likely to be partially covered and 6 are unlikely to be covered at all.**
- **Although it is not yet clear what role devolved legislatures generally and the Scottish Parliament in particular will have in the scrutiny of domestic legislation to give effect to or comply with the new UK-EU Agreements, the CEEAC Committee may wish to seek an update from the Scottish Government on its plans regarding the implementation of new UK-EU Agreements once finalised including scrutiny arrangements. The Committee may wish to highlight this issue in its legacy paper**
- **At present the regulation-making powers under section 1(1) of the 2021 Continuity Act are set to expire in March 2027. These could be extended until 2031 if regulations to that end are passed by affirmative procedure. A decision to do so would need to be taken by Scottish Ministers and the Scottish**

Parliament following devolved elections in May 2026. The Committee may wish to highlight this issue in its legacy paper

Recommendations for the Constitution *et al* and Subject Committees

- Where case studies included in this EU Law Tracker report or in previous issues have highlighted examples of EU laws and initiatives that have been identified as ‘yes’ for alignment, Subject Committees may wish to seek further information or updates from the Scottish Government. Such initiatives could include:
 - o The Local Government, Housing and Planning Committee may wish to seek further information from the SG regarding its intention to align with the EU Proposal on **Short-Term Accommodation Rentals** – identified as ‘yes’ for alignment in the latest 2025 SG Annual Reports.
 - The Report States: “In summary, the EU registration scheme operates in a broadly similar way to our own licensing scheme making for a similar standard. Key difference [*sic*] being the amount of personal information asked is higher in our scheme.”⁴
 - o The Net Zero, Energy and Transport Committee may wish to seek an update from the SG regarding its view of the EU **Net-Zero Industry Act** Regulation (EU) 2024/1735 – identified as ‘yes’ for alignment in the latest 2025 Annual Reports.
 - The Report States: “This directive broadly aligns with the Scottish Governments Green Industrial Strategy.”⁵
 - o The Equalities, Human Rights and Civil Justice Committee may wish to seek further information from the SG regarding its view of the EU **Disability and Parking Cards Directive** (EU) 2024/2841 – identified as ‘yes’ for alignment in the latest 2025 SG Annual Reports.
 - The Report States: “This directive falls under the Equality Act 2010, which is reserved to the UK Government. Nevertheless, in Scotland we are committed to ensuring that the policies that we create within the Scottish Government follow the social model of disability, where the overarching aim is to dismantle barriers to ensure that disabled people flourish within society.”⁶
- In view of EU laws adopted in 2024 and identified by the Scottish Government as ‘under consideration’ or ‘for future consideration’ for alignment, Subject Committees may wish to seek an update from the Scottish Government on their deliberations regarding alignment with the following:
 - o The Net Zero, Energy and Transport Committee may wish to seek an update from the SG regarding its consideration of Directive (EU) 2024/884 of the European Parliament and of the Council of 13 March 2024 amending Directive 2012/19/EU on **waste electrical and electronic equipment** (WEEE) – previously identified as ‘under consideration’ and now identified as ‘for future consideration’ for alignment by the SG.
 - o The Net Zero, Energy and Transport Committee may wish to seek an update from the SG regarding Regulation (EU) 2024/1991 of the European Parliament and of the Council of 24 June 2024 on **nature restoration** and amending Regulation (EU) 2022/869 – previously identified as ‘yes’ and now identified as ‘under consideration’ for alignment by the SG.

⁴ SG draft Annual Report 2025: p.38

⁵ SG draft Annual Report 2025: p.39

⁶ SG draft Annual Report 2025: p.39

- The Economy and Fair Work Committee may wish to seek an update from the SG regarding its consideration of Regulation (EU) 2024/3110 of the European Parliament and of the Council of 27 November 2024 laying down harmonised rules for the **marketing of construction products** and repealing Regulation (EU) No 305/2011 – identified as ‘under consideration’ for alignment by the SG.
 - The Justice Committee may wish to seek an update from the SG regarding its consideration of Directive (EU) 2024/1712 of the European Parliament and of the Council of 13 June 2024 amending Directive 2011/36/EU on **preventing and combating trafficking in human beings** and protecting its victims – identified as ‘under consideration’ for alignment by the SG.
 - The Health, Social Care and Sport Committee may wish to seek an update from the SG regarding the Regulation (EU) 2024/1938 of the European Parliament and of the Council of 13 June 2024 on **standards of quality and safety for substances of human origin** intended for human application and repealing Directives 2002/98/EC and 2004/23/EC – previously identified as ‘yes’ and now identified as ‘under consideration’ for alignment by the SG.
 - The Net Zero, Energy and Transport Committee may wish to seek an update from the SG on Directive (EU) 2024/3019 concerning **urban wastewater treatment** (recast) - identified as ‘under consideration’ for alignment by the SG.
 - The Economy and Fair Work Committee may wish to seek the SG view on the new EU act in respect to Directive (EU) 2024/2847 on **horizontal cybersecurity requirements for products with digital elements** (the ‘Cyber Resilience Act’) – identified as ‘under consideration’ for alignment by the SG.
 - The Rural Affairs and Islands Committee may wish to seek the SG view on the new EU act in respect to Regulation (EU) 2024/3115 on **multiannual survey programmes**, notifications concerning the presence of regulated **non-quarantine pests**, temporary derogations from import prohibitions and special import requirements for **high-risk plants, plant products** and other objects, the establishment of procedures for the listing of high-risk plants, the content of phytosanitary certificates and the use of plant passports, and as regards certain reporting requirements for demarcated areas and surveys of pests – identified as ‘under consideration’ for alignment by the SG.
 - The Net Zero, Energy and Transport Committee may wish to seek the SG view on the new EU act in respect to Regulation (EU) 2024/2881 on **ambient air quality** and cleaner air for Europe (recast) – identified as ‘under consideration’ for alignment by the SG.
- In view of new EU laws adopted during the research period covered by this EU Law Tracker, Subject Committees may wish to seek an update from the Scottish Government in relation to specific new acts. Such initiatives may include:
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- The Net Zero, Energy and Transport Committee may wish to seek a view from the SG regarding Directive (EU) 2025/1892 that amends Directive 2008/98/EC and addresses **textile waste** – identified as ‘for future consideration’ in the latest SG Annual Reports.
 - The Rural Affairs and Islands Committee may wish to seek an update from the SG regarding the **Soil Monitoring Law** ((Directive (EU) 2025/2360) – identified as ‘under consideration’ in the latest SG Annual Reports.
 - The Net Zero, Energy and Transport Committee may wish to seek a view from the SG regarding the **Microplastics Regulation** ((EU) 2025/2365)) – identified as ‘under consideration’ in the latest SG Annual Reports.
 - The Net Zero, Energy and Transport Committee may wish to seek a view from the SG regarding its consideration of Regulation (EU) 2025/2455 on establishing an **EU Chemicals Data Platform** – identified as ‘for future consideration’ in the latest SG Annual Reports.
 - The Justice Committee may wish to seek a view from the SG regarding Regulation (EU) 2025/2611 on **Europol’s powers to prevent and combat migrant smuggling and human trafficking** and whether it contains provisions that advance standards relevant to the alignment commitment.

Examples of potentially relevant EU proposals for 2026 include:

- Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Regulations (EC) No 1272/2008, (EC) No 1223/2009 and (EU) 2019/1009 as regards simplification of certain requirements and procedures for chemical products – No specific statement is provided in the latest SG Annual Reports.
 - Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on the European Chemicals Agency and amending Regulations (EC) No 1907/2006, (EU) No 528/2012, (EU) No 649/2012 and (EU) 2019/1021 – No specific statement is provided in the latest SG Annual Reports.
 - Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Directive 1999/62/EC as regards the extension of the period in which zero-emission heavy-duty vehicles can benefit from significantly reduced rates of infrastructure or user charges or from exemptions to pay them – Identified as ‘for future consideration’ in the latest SG Annual Reports.
 - Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Regulations (EU) No 765/2008, (EU) 2016/424, (EU) 2016/425, (EU) 2016/426, (EU) 2023/1230, (EU) 2023/1542 and (EU) 2024/1781 as regards digitalisation and common specifications – Identified as ‘for future consideration’ in the latest SG Annual Reports.
 - Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on the protection of animals during transport and related operations, amending Council Regulation (EC) No 1255/97 and repealing Council Regulation (EC) No 1/2005 – Identified as ‘under consideration’ in the latest SG Annual Reports.
 - Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on circularity requirements for vehicle design and on management of end-of-life vehicles, amending Regulations (EU) 2018/858 and 2019/1020 and repealing Directives 2000/53/EC and 2005/64/EC – Identified as ‘for future consideration’ in the latest SG Annual Reports.
 - Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on the production and marketing of forest reproductive material, amending Regulations (EU) 2016/2031 and 2017/625 of the European Parliament and of the Council and repealing Council Directive 1999/105/EC (Regulation on forest reproductive material) – Identified as ‘for future consideration’ in latest SG Annual Reports.
 - Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Directive 1999/62/EC, Council Directive 1999/37/EC and Directive (EU) 2019/520 as regards the CO2 emission class of heavy-duty vehicles with trailers – Identified as ‘for future consideration’ in latest SG Annual Reports.
 - Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on substantiation and communication of explicit environmental claims (Green Claims Directive) – Identified as ‘for future consideration’ in latest SG Annual Reports.
 - Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL laying down rules to prevent and combat child sexual abuse – Identified as ‘for future consideration’ in latest SG Annual Reports.
 - Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Regulation (EC) No 883/2004 on the coordination of social security systems and regulation (EC) No 987/2009 laying down the procedure for implementing Regulation (EC) No 883/2004 – Identified as ‘under consideration’ in latest SG Annual Reports.
 - Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on plants obtained by certain new genomic techniques and their food and feed and amending Regulation (EU) 2017/625 – Identified as ‘for future consideration’ in latest SG Annual Reports.
 - Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Directive 2012/29/EU establishing minimum standards on the rights, support and protection of victims of crime, and replacing Council Framework Decision 2001/220/JHA – Identified as ‘under consideration’ in latest SG Annual Reports.
- In some instances it may be that the Scottish Government are waiting for clarification on the scope, in EU law terms, of the anticipated requirement for UK-wide dynamic

regulatory alignment as a result of UK-EU SPS and ETS agreements prior to making specific legislative provisions for alignment in Scotland. Notably, however, most of the examples noted above are unlikely to be in scope of a UK-EU SPS or ETS Agreement.