



OFFICIAL REPORT  
AITHISG OIFIGEIL

# Delegated Powers and Law Reform Committee

Tuesday 5 September 2023

Session 6



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Pàrlamaid na h-Alba

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**Tuesday 5 September 2023**

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**DELEGATED POWERS AND LAW REFORM COMMITTEE**

**23<sup>rd</sup> Meeting 2023, Session 6**

**CONVENER**

\*Stuart McMillan (Greenock and Inverclyde) (SNP)

**DEPUTY CONVENER**

\*Bill Kidd (Glasgow Anniesland) (SNP)

**COMMITTEE MEMBERS**

\*Jeremy Balfour (Lothian) (Con)

\*Oliver Mundell (Dumfriesshire) (Con)

\*Mercedes Villalba (North East Scotland) (Lab)

\*attended

**CLERK TO THE COMMITTEE**

Greg Black

**LOCATION**

The Adam Smith Room (CR5)



## Scottish Parliament

### Delegated Powers and Law Reform Committee

Tuesday 5 September 2023

*[The Convener opened the meeting at 10:00]*

### Decision on Taking Business in Private

**The Convener (Stuart McMillan):** Welcome to the 23rd meeting in 2023 of the Delegated Powers and Law Reform Committee. I welcome everyone back after the summer recess. I remind everyone present to switch mobile phones to silent.

The first item of business is to decide whether to take item 3 in private. Is the committee content to take item 3 in private?

**Members indicated agreement.**

## Instruments subject to Negative Procedure

10:00

**The Convener:** Under agenda item 2, we are considering six instruments. Issues have been raised on two of the instruments.

### Council Tax Reduction (Scotland) Amendment (No 2) Regulations 2023 (SSI 2023/197)

**The Convener:** The instrument amends the Council Tax Reduction (Scotland) Regulations 2021 to increase the maximum amount that may be disregarded in respect of childcare costs for recipients of universal credit when calculating their income for the purposes of the council tax reduction scheme.

Under section 28(2) of the Interpretation and Legislative Reform (Scotland) Act 2010, 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 four days. The instrument breaches that requirement, as it was laid on 27 June 2023 and came into force on 28 June 2023.

In correspondence with the Presiding Officer, the Scottish Government stated that the United Kingdom Government laid UK-wide regulations increasing the amounts that may be paid as part of universal credit in respect of childcare costs, which came into force on 28 June 2023. The Scottish Government stated that it was not made aware of this until 21 June 2023. Without those regulations, affected households could have seen an unintended consequential rise in their council tax payments, unless the 2021 regulations were amended.

The instrument was therefore made, laid and brought into force to coincide with the UK instrument as a matter of urgency. The instrument has not been laid at least 28 days before it came into force, as required by section 28(2) of the Interpretation and Legislative Reform (Scotland) Act 2010.

Does the committee wish to draw the instrument to the attention of the Parliament on reporting ground (j), for failure to comply with laying requirements?

**Members indicated agreement.**

**The Convener:** Is the committee content with the explanation that the Scottish Government has provided for the breach of the laying requirements?

**Members indicated agreement.**

**Valuation (Proposals Procedure)  
(Scotland) Amendment Regulations 2023  
(SSI 2023/207)**

**The Convener:** I move on to the second instrument on which issues have been raised. The instrument amends the Valuation (Proposals Procedure) (Scotland) Regulations 2022. It extended the deadline by which a non-domestic rate payer may make proposals for alteration of the valuation roll to a rates assessor from 31 July 2023 to 31 August 2023, or four months after the receipt of the valuation notice.

Under section 28(2) of the Interpretation and Legislative Reform (Scotland) Act 2010, 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 four days. The instrument breaches that requirement, as it was laid on 19 July 2023 and came into force on 20 July 2023.

In correspondence with the Presiding Officer, the Scottish Government stated that it had accepted the recommendation made in the new deal for business group progress report and decided that the deadline for revaluation proposals should be extended. The Scottish Government stated that it was not possible to meet the parliamentary laying requirements, because an extension had to be introduced before the existing 31 July deadline.

The instrument has not been laid at least 28 days before it came into force, as required by section 28(2) of the Interpretation and Legislative Reform (Scotland) Act 2010. Does the committee wish to draw the instrument to the attention of the Parliament on reporting ground (j), for failure to comply with laying requirements?

**Members** *indicated agreement.*

**The Convener:** Is the committee content with the explanation that the Scottish Government has provided for the breach of the laying requirements?

**Members** *indicated agreement.*

**The Convener:** Also under this agenda item, no points have been raised on the following instruments.

**Teachers' Superannuation and Pension  
Scheme (Miscellaneous Amendments)  
(Scotland) Regulations 2023 (SSI 2023/190)**

**Cereal Seed (Scotland) Amendment  
Regulations 2023 (SSI 2023/193)**

**Act of Sederunt (Summary Applications,  
Statutory Applications and Appeals etc  
Rules 1999 and Taxation of Judicial  
Expenses Rules 2019 Amendment  
(Telecommunications Infrastructure) 2023  
(SSI 2023/223)**

**Greenhouse Gas Emissions Trading  
Scheme (Amendment) Order 2023 (SI  
2023/850)**

**The Convener:** Is the committee content with the instruments?

**Members** *indicated agreement.*

10:04

*Meeting continued in private until 11:10.*

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