OFFICIAL REPORT
AITHISG OIFIGEIL

Delegated Powers and Law Reform Committee

Tuesday 24 February 2026

Session 6

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Pàrlamaid na h-Alba

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DELEGATED POWERS AND LAW REFORM COMMITTEE
8th Meeting 2026, Session 6

CONVENER

Stuart McMillan (Greenock and Inverclyde) (SNP)

DEPUTY CONVENER

*Bill Kidd (Glasgow Anniesland) (SNP)

COMMITTEE MEMBERS

Jeremy Balfour (Lothian) (Ind)

*Katy Clark (West Scotland) (Lab)
Roz McCall (Mid Scotland and Fife) (Con)

*attended

THE FOLLOWING ALSO PARTICIPATED:

Rona Mackay (Strathkelvin and Bearsden) (SNP) (Committee Substitute)

CLERK TO THE COMMITTEE

Greg Black

LOCATION

The Adam Smith Room (CR5)

Scottish Parliament

Delegated Powers and Law Reform Committee

Tuesday 24 February 2026

[The Convener opened the meeting at 10:02]

Decision on Taking Business in Private

The Deputy Convener (Bill Kidd): Welcome to the eighth meeting in 2026 of the Delegated Powers and Law Reform Committee. Apologies have been received from Stuart McMillan MSP; Rona Mackay MSP is here as his substitute. Apologies have also been received from Roz McCall MSP and Jeremy Balfour MSP. I remind everyone to switch off, or put to silent, their mobile phones and other electronic devices.

Agenda item 1 is a decision on taking business in private. Does the committee agree to take in private items 7, 8, 9 and 10?

Members *indicated agreement.*

Instruments subject to Made Affirmative Procedure

10:03

The Deputy Convener: Under agenda item 2, we are considering one instrument, on which no points have been raised.

Scottish Landfill Tax (Standard Rate and Lower Rate) Order 2026 (SSI 2026/97)

The Deputy Convener: Is the committee content that no reporting grounds are engaged?

Members *indicated agreement.*

Instruments subject to Affirmative Procedure

10:03

The Deputy Convener: Under agenda item 3, we are considering one instrument, on which no points have been raised.

Prisoners (Early Release) (Miscellaneous Amendment and Transitional Provisions) (Scotland) Regulations 2026 [Draft]

The Deputy Convener: Is the committee content that no reporting grounds are engaged?

Members *indicated agreement.*

Instruments subject to Negative Procedure

10:04

The Deputy Convener: Under agenda item 4, we are considering 15 instruments. Issues have been raised on three of the instruments.

Human Trafficking and Exploitation (Duty to Notify) (Scotland) Regulations 2026 (SSI 2026/60)

The Deputy Convener: This instrument specifies the public authorities that will be required, for statistical purposes, to notify the chief constable of a person who is or appears to be a victim of human trafficking, slavery, servitude or forced labour.

In correspondence with the Scottish Government, which was published alongside the papers for this meeting, the committee asked about the time that has passed between the regulation-making power being commenced—in May 2016—and exercised, since it is being made to come into force on 1 February 2027.

The Scottish Government indicated that, among other things, the work was paused due to the Covid-19 pandemic and competing priorities, and that additional regulations, which will be laid on 5 March 2026, will further partially commence the provision.

Does the committee wish to draw the instrument to the attention of the Parliament on the general reporting ground, due to the length of time that has passed between Parliament enacting section 38 of the Human Trafficking and Exploitation (Scotland) Act 2015 and the Scottish Government exercising the powers to make these regulations and to bring section 38 fully into force?

Members *indicated agreement.*

The Deputy Convener: Does the committee wish to highlight to the lead committee the Scottish Government's explanation?

Members *indicated agreement.*

Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2026 (SSI 2026/72)

The Deputy Convener: This instrument enables owners or tenants to submit evidence of letting, or intention to let, a property as self-catering holiday accommodation without needing an assessor's request. It also introduces transitional arrangements for 2024-25.

In correspondence with the Scottish Government, which was also published alongside the papers for this meeting, the committee asked about an apparent minor drafting error in this instrument. The Scottish Government confirmed that there is a minor drafting error, which it proposes to correct.

Does the committee wish to draw this instrument to the attention of the Parliament on the general reporting ground, for a minor drafting error? New regulation 5A(5)(b) should refer to "paragraphs (3) or (4)", not "paragraphs (4) or (5)".

Members *indicated agreement.*

The Deputy Convener: Does the committee wish to welcome the Scottish Government's intention to correct this error?

Members *indicated agreement.*

Sea Fish (Prohibition on Fishing) (Firth of Clyde) Revocation Order 2026 (SSI 2026/95)

The Deputy Convener: This instrument revokes the Sea Fish (Prohibition on Fishing) (Firth of Clyde) Order 2026 after the Rural Affairs and Islands Committee recommended that it be annulled. This revocation order was made on 17 February and came into force on 18 February.

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. Breaching this rule does not affect the validity of the instrument, but it does trigger an automatic report by this committee.

Does the committee wish to draw this instrument to the attention of the Parliament under reporting ground (j), for a failure to lay the instrument in accordance with the laying requirements?

Members *indicated agreement.*

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

Environmental Authorisations (Scotland) Amendment Regulations 2026 (SSI 2026/55)

Non-Domestic Rates (Levying and Miscellaneous Amendment) (Scotland) Regulations 2026 (SSI 2026/68)

Non-Domestic Rates (Retail, Hospitality and Leisure Relief) (Scotland) Regulations 2026 (SSI 2026/69)

Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2026 (SSI 2026/70)

Sheriff Court Fees Order 2026 (SSI 2026/74)

Environmental Protection (Wet Wipes Containing Plastic) (Scotland) Regulations 2026 (SSI 2026/75)

High Court of Justiciary Fees Order 2026 (SSI 2026/77)

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Court of Session etc Fees Order 2026 (SSI 2026/80)

Adults with Incapacity (Public Guardian's Fees) (Scotland) Regulations 2026 (SSI 2026/81)

Parole Board (Scotland) Amendment Rules 2026 (SSI 2026/82)

The Deputy Convener: Is the committee content that no reporting grounds are engaged?

Members *indicated agreement.*

The Deputy Convener: In relation to Environmental Authorisations (Scotland) Amendment Regulations 2026 (SSI 2026/55), does the committee wish to welcome that the Scottish Government intends to correct referencing errors by correction slip and that if the registrar does not agree to correct the errors in this way, the Scottish Government intends to correct the more substantive error in the instrument at the next legislative opportunity?

Members *indicated agreement.*

The Deputy Convener: In relation to Parole Board (Scotland) Amendment Rules 2026 (SSI 2026/82), does the committee wish to note that it understands that the Scottish Government is aware of errors in the policy note and that these have now been corrected?

Members *indicated agreement.*

Instruments not subject to Parliamentary Procedure

10:09

The Deputy Convener: Under agenda item 5, we are considering six instruments, on which no points have been raised.

Victims, Witnesses, and Justice Reform (Scotland) Act 2025 (Commencement No 1 and Transitional Provision) Amendment Regulations 2026 (SSI 2026/66 (C 3))

Act of Sederunt (Registration Appeal Court) 2026 (SSI 2026/73)

Act of Sederunt (Lands Valuation Appeal Court) 2026 (SSI 2026/76)

Education (Scotland) Act 2025 (Commencement No 3) Regulations 2026 (SSI 2026/83 (C 4))

Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024 (Commencement No 4) Regulations 2026 (SSI 2026/84 (C 5))

Criminal Justice Modernisation and Abusive Domestic Behaviour Reviews (Scotland) Act 2025 (Commencement No 1 and Transitional Provision) Regulations 2026 (SSI 2026/85 (C 6))

The Deputy Convener: Is the committee content that no reporting grounds are engaged?

Members *indicated agreement.*

Document subject to Parliamentary Control

10:10

The Deputy Convener: Under agenda item 6, we are considering one document, on which no points have been raised.

Environmental Standards Scotland Strategy 2026-2031 (ESS/2026/01)

The Deputy Convener: Is the committee content not to draw the document to the attention of the Parliament?

Members *indicated agreement.*

The Deputy Convener: Does the committee also wish to welcome that all the issues raised by the committee in its report of 5 November 2025 on a previous version of the revised strategy have been addressed in this new version? The previous version was laid on 10 October 2025 and withdrawn on 14 November 2025.

Members *indicated agreement.*

The Deputy Convener: That concludes the public part of the meeting.

10:11

Meeting continued in private until 10:19.

This is the final edition of the Official Report of this meeting. It is part of the Scottish Parliament Official Report archive and has been sent for legal deposit.

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