



Official Report
Aithisg Oifigeil

DRAFT

Delegated Powers and Law Reform Committee

**Comataidh
nan Cumhachdan Tiomnaichte
agus Ath-leasachadh an Lagha**

Tuesday 22 September 2026

Session 7



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Pàrlamaid na h-Alba

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DELEGATED POWERS AND LAW REFORM COMMITTEE **5th Meeting 2026, Session 7**

CONVENER

*Calum Kerr (Midlothian South, Tweeddale and Lauderdale) (SNP)

DEPUTY CONVENER

*Q Manivannan (Edinburgh and Lothians East) (Green)

COMMITTEE MEMBERS

*Amanda Lindsay (Central Scot and Lothians West) (Reform)

*Colm Merrick (Glasgow Anniesland) (SNP)

*Paul Sweeney (Glasgow) (Lab)

*attended

LOCATION

The James Clerk Maxwell Room (CR4)

Scottish Parliament

Delegated Powers and Law Reform Committee

Tuesday 22 September 2026

[The Convener opened the meeting at 10:00]

Decision on Taking Business in Private

The Convener (Calum Kerr): Welcome to the fifth meeting of the Delegated Powers and Law Reform Committee in session 7. I remind everybody to set their mobiles and laptops to mute.

The first item of business is to decide whether to take item 4 in private. Is the committee content to take that item in private?

Members *indicated agreement.*

Instruments subject to Annulment

10:00

The Convener: Under agenda item 2, we are considering two instruments. Brace yourselves, because I have a lot of reading to do. An issue has been raised on the following instrument.

Representation of the People (Absent Voting at Local Government Elections) (Scotland) Amendment Regulations 2026 (SSI 2026/251)

The Convener: The purpose of the instrument is to enable a new category of elector to apply for an emergency proxy vote.

The committee asked the Scottish Government to identify which provision gives effect to the statement in the policy note that applications may be made until 5 pm on polling day. In its response, the Scottish Government acknowledged that the instrument does not specify that deadline and accepted that this was an error. It advised that a correcting instrument would be laid on 18 September 2026 and come into force at the same time as these regulations. The correcting instrument has now been laid. In the absence of a specific provision, applications would instead be subject to the existing deadline of 5 pm on the sixth day before the poll, which is contrary to the intended policy outcome.

Does the committee wish to draw this instrument to the attention of the Parliament under reporting ground (i) due to the omission of a closing date for the new category of emergency proxy vote applications?

Members *indicated agreement.*

The Convener: Does the committee wish to note and welcome the Scottish Government's prompt action to remedy this omission?

Members *indicated agreement.*

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

Sports Grounds and Sporting Events (Designation) (Scotland) Amendment Order 2026 (SSI 2026/247)

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

Members *indicated agreement.*

The Convener: The committee also wrote to the Scottish Government in relation to this instrument, querying the address given for Auchinleck Talbot

Football Club's ground, and the name given for the ground in Invergordon. That correspondence is published in full alongside the papers for this meeting.

Does the committee wish to note the Scottish Government's response?

Members *indicated agreement.*

Instruments not subject to Parliamentary Procedure

10:03

The Convener: Under agenda item 3, we are considering two instruments, on which no issues have been raised.

Air Departure Tax (Scotland) Act 2017 (Commencement No 1) Regulations 2026 (SSI 2026/248 (C 23))

UEFA European Championship (Scotland) Act 2026 (Commencement No 1) Regulations 2026 (SSI 2026/257 (C 24))

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

Members *indicated agreement.*

The Convener: In relation to Scottish statutory instrument 2026/248, the committee asked the Scottish Government about the time taken to commence the provisions, given that nine years have passed since the Air Departure Tax (Scotland) Act 2017 received royal assent. We also asked for the Scottish Government's timeline for bringing the 2017 act fully into force.

The correspondence that has been published in full alongside the papers for today's meeting gives the Scottish Government's detailed answer and sets out the difficulties experienced over the years in introducing the new tax, and advises that it now intends to bring the 2017 act fully into force on 1 April 2027.

Does the committee wish to highlight to the lead committee the Scottish Government's explanation for the time that it has taken to commence the 2017 act?

Members *indicated agreement.*

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

10:04

Meeting continued in private until 10:18.

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