

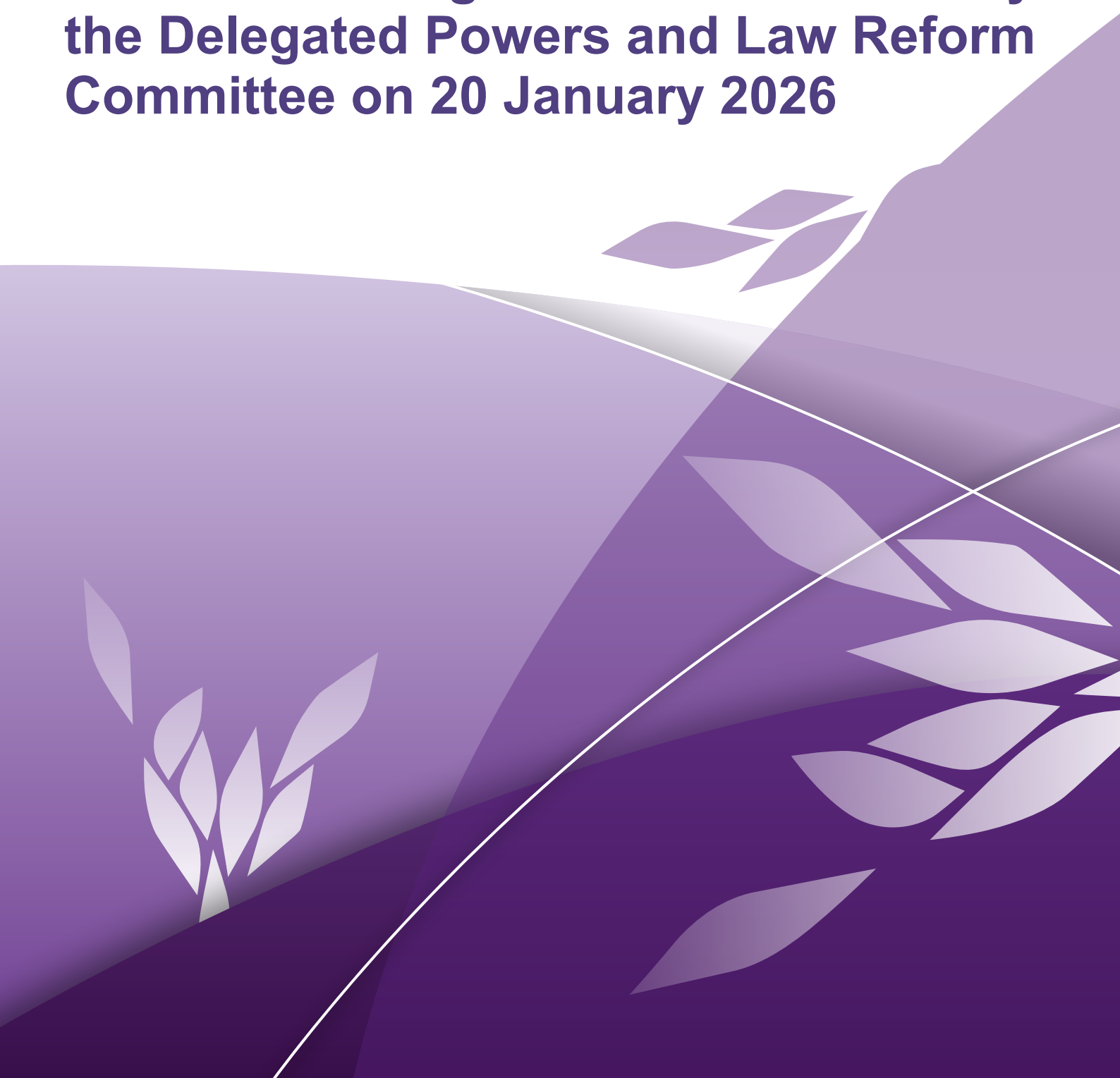


The Scottish Parliament  
Pàrlamaid na h-Alba

Published 22 January 2026  
SP Paper 971  
8th Report, 2026 (Session 6)

## **Delegated Powers and Law Reform Committee**

# **Subordinate Legislation considered by the Delegated Powers and Law Reform Committee on 20 January 2026**



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# Delegated Powers and Law Reform Committee

To consider and report on the following (and any additional matter added under Rule 6.1.5A)—

(a) any—

(i) subordinate legislation laid before the Parliament or requiring the consent of the Parliament under section 9 of the Public Bodies Act 2011;

(ii) [deleted]

(iii) pension or grants motion as described in Rule 8.11A.1; and, in particular, to determine whether the attention of the Parliament should be drawn to any of the matters mentioned in Rule 10.3.1;

(b) proposed powers to make subordinate legislation in particular Bills or other proposed legislation;

(c) general questions relating to powers to make subordinate legislation;

(d) whether any proposed delegated powers in particular Bills or other legislation should be expressed as a power to make subordinate legislation;

(e) any failure to lay an instrument in accordance with section 28(2), 30(2) or 31 of the 2010 Act;

(f) proposed changes to the procedure to which subordinate legislation laid before the Parliament is subject;

(g) any Scottish Law Commission Bill as defined in Rule 9.17A.1;

(h) any draft proposal for a Scottish Law Commission Bill as defined in that Rule; and

(i) any Consolidation Bill as defined in Rule 9.18.1 referred to it in accordance with Rule 9.18.3.



[DPLR.Committee@parliament.scot](mailto:DPLR.Committee@parliament.scot)



0131 348 5974

# Committee Membership



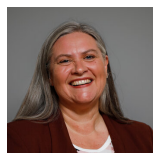
**Convener**  
**Stuart McMillan**  
Scottish National Party



**Deputy Convener**  
**Bill Kidd**  
Scottish National Party



**Katy Clark**  
Scottish Labour



**Roz McCall**  
Scottish Conservative  
and Unionist Party



**Jeremy Balfour**  
Independent

# Introduction

1. At its meeting on 20 January 2026, the Committee considered the following instrument under its remit and agreed to draw it to the attention of the Parliament:
  - Firefighters' Pension Scheme (Scotland) Amendment Order 2025 (SSI 2025/406)
2. The Committee's recommendations in relation to this instrument are set out in the next section of this report.
3. The Committee also determined that, in terms of its remit, it did not need to draw the Parliament's attention to the instruments at the end of the report.

# Scrutiny of instruments and documents under the Committee's remit: instrument drawn to the attention of the Parliament

## Firefighters' Pension Scheme (Scotland) Amendment Order 2025 (SSI 2025/406)

4. This instrument has been made under powers in the [Fire and Rescue Services Act 2004](#). It is subject to the negative procedure and comes into force on 21 February 2026.
5. Its purpose is to give a cohort of retained firefighters further options to purchase historic pensionable service. The instrument operates by amending the pension scheme in schedule 1 of the [Firefighters' Pension Scheme \(Scotland\) Order 2007](#).
6. The lead committee for this instrument is the Criminal Justice Committee.
7. In [correspondence with the Scottish Government](#), the Committee asked questions concerning new rule 4(4) in Part 5 of the Scheme (inserted by paragraph 3(c) of the [schedule](#) of the instrument). This provision sets out the formula for calculating the amount of a "missed pension lump sum grant". This is payable to the surviving relative of a deceased firefighter.
8. The formula for the amount of the grant is:

” “0.1 x A x B”, where:

"B" is the number of years (which has the meaning in rule 6(2) of Part 10) from 1 July 2000 to the end date of the deceased's extended limited period

"A" is the amount of pensionable pay the deceased received in their last year of service.

### Definition of "B"

9. The Committee asked the Scottish Government whether something is missing as regards which years are to count in determining the value of B. The Committee asked whether, for example, is B intended to be the number of years during which the deceased was employed in the period from 1 July 2000 to the end date of their extended limited period (rather than all the years from 1 July 2000 to the end of the person's extended limited period, which could include years when they were not employed). The Committee noted that this contrasts with the equivalent provision in rules 1B(8) and 1C(6) of the same part (Part 5).
10. The Scottish Government acknowledged the point but considered: that the intended meaning will be understood, given its context; and that the operation of the provision will not be impacted in practical terms as the position is understood by the Scheme authority and other key stakeholders. The Scottish Government nonetheless intends to clarify this point in the next suitable instrument.

11. **The Committee draws this instrument to the attention of Parliament on reporting ground (h) – that the instrument’s form or meaning could be clearer – in respect of the definition of “B” in the formula in new rule 4(4) in Part 5 of the Scheme (inserted by paragraph 3(c) of the schedule of the instrument)**

### Meaning of "years"

12. The same formula provides that:

"B is the number of years (which has the meaning in rule 6(2) of Part 10)..."

[Rule 6\(2\)](#) provides:

"...a period which comprises 365 completed days including 29th February shall be treated as a completed year."

13. The Committee asked whether the formula should say "B is the number of completed years...", given the terminology in rule 6(2), and again in line with the equivalent provision in rules 1B(8) and 1C(6)).
14. The Scottish Government responded that it considered the legal effect of this cross-reference to be clear, but that it intended to amend the instrument at the next suitable opportunity in order to insert the word "completed" in the interests of consistency with the other formulae in the same Part.

15. **The Committee draws this instrument to the attention of Parliament on the general reporting ground in respect that, in the same formula, "year" should be "completed year".**
16. **The Committee also notes that the Scottish Government intends to address both these points in the next suitable instrument amending the Firefighters' Pension Scheme (Scotland) Order 2007.**

# No points raised

17. The Committee considered the following instruments under its remit and agreed not to draw them to the attention of the Parliament.

## Education, Children and Young People Committee

Education (Scotland) Act 2025 (Commencement No. 2, Transitional and Transitory Provisions) Regulations 2026 (SSI 2026/2 (C.1))

## Finance and Public Administration Committee

Scottish Aggregates Tax (Applicable Rate of Tax) Regulations 2026 (SSI 2026/Draft)

## Health, Social Care and Sport Committee

Food Supplements (Magnesium L-threonate monohydrate) (Scotland) Regulations 2026 (SSI 2026/Draft)

Civic Government (Scotland) Act 1982 (Licensing of Non-surgical Procedures) Order 2026 (SSI 2026/Draft)

- In relation to this instrument, the Committee notes that the original draft of this instrument was withdrawn and the present version re-laid following questions raised by the Committee with the Scottish Government.

## Local Government, Housing and Planning Committee

Visitor Levy (Scotland) Act 2024 Amendment Regulations 2026 (SSI 2026/Draft)

Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2026 (SSI 2026/1)

## Rural Affairs and Islands Committee

Animal Health (Fixed Penalty Notices) (Scotland) Regulations 2026 (SSI 2026/Draft)

- In relation to this instrument, the Committee notes that the original draft of this instrument was withdrawn and the present version re-laid following questions raised by the Committee with the Scottish Government.

## Social Justice and Social Security Committee

Social Security (Residence and Presence Requirements) (Miscellaneous Amendment) (Scotland) Regulations 2026 (SSI 2026/Draft)

