

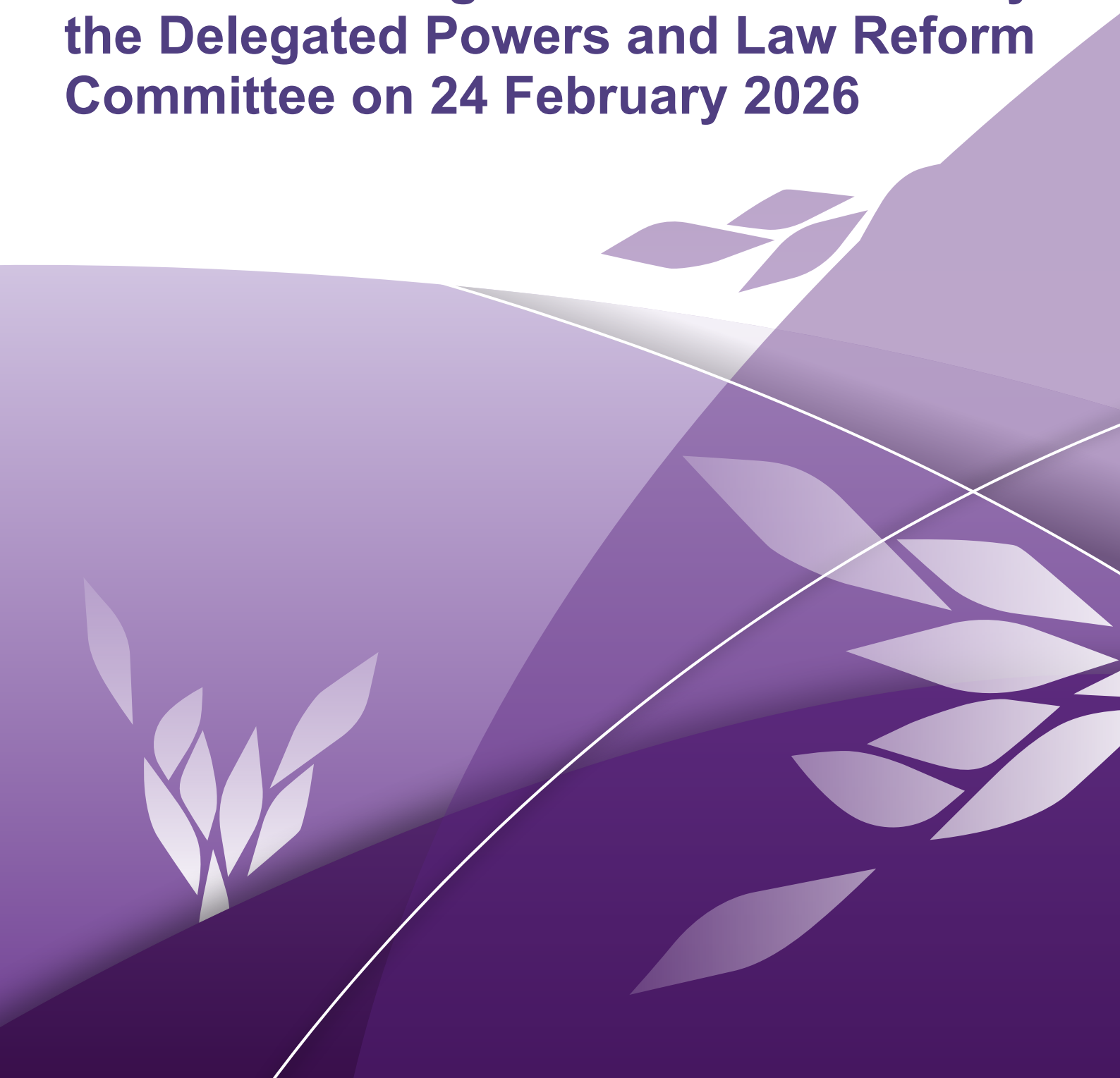


The Scottish Parliament
Pàrlamaid na h-Alba

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Delegated Powers and Law Reform Committee

Subordinate Legislation considered by the Delegated Powers and Law Reform Committee on 24 February 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



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 24 February 2026ⁱ, the Committee considered the following instruments under its remit and agreed to draw them to the attention of the Parliament:
 - Human Trafficking and Exploitation (Duty to Notify) (Scotland) Regulations 2026 (SSI 2026/60)
 - Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2026 (SSI 2026/72)
 - Sea Fish (Prohibition on Fishing) (Firth of Clyde) Revocation Order 2026 (SSI 2026/95)
2. The Committee's recommendations in relation to these instruments 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 or document in the "No points raised" section of the report.

ⁱ Stuart McMillan MSP submitted apologies for this meeting, and Rona Mackay MSP attended as his substitute. Roz McCall MSP and Jeremy Balfour MSP also submitted apologies for this meeting.

Scrutiny of instruments under the Committee's remit: instruments drawn to the attention of the Parliament

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

4. This instrument specifies the public authorities who will be required to notify the Chief Constable of a person who is or appears to be a victim of human trafficking, slavery, servitude or forced labour, for statistical purposes.
5. The instrument is made under [section 38](#) of the Human Trafficking and Exploitation (Scotland) Act 2015. That section was commenced for the purpose of making regulations in May 2016. These regulations have been made nearly 10 years later, and will not come into force until next year (on 1 February 2027).
6. In [correspondence with the Scottish Government](#), the Committee asked about the time that has passed between the regulation-making power being commenced and exercised.
7. This Committee's interest is in whether enabling powers are being exercised as Parliament expected when conferring them. This includes considering whether they have been exercised in an unexpectedly limited way, or unexpectedly slowly, which may engage reporting ground (g) (unusual or unexpected use of powers).
8. 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 will be laid on 5 March 2026 which will further partially commence the provision.
9. The lead committee for this instrument is the Criminal Justice Committee.

10. **The Committee draws this 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.**
11. **The Committee highlights the Scottish Government's explanation to the lead committee.**

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

12. 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 and introduces new deadlines for providing that evidence from 1

April 2026 onwards. It also introduces transitional arrangements for 2024-25.

13. In [correspondence with the Scottish Government](#), the Committee asked about an apparent minor drafting error in this instrument. The Scottish Government confirmed there is a minor drafting error in regulation 2(2), which it proposes to address as soon as possible, and in any event by 1 April 2026. This will be done either by correction slip, or, should this not be permissible, by an amending provision in a forthcoming SSI.
14. The lead committee for this instrument is the Local Government, Housing and Planning Committee.

15. **The Committee draws this instrument to the attention of the Parliament on the general reporting ground, for a minor drafting error. In regulation 2(2), in substituted regulation 5A(5)(b), the reference to “paragraphs (4) or (5)” should be a reference to “paragraphs (3) or (4)”.**
16. **The Committee welcomes that the Scottish Government intends to correct the error.**

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

17. This instrument revokes the [Sea Fish \(Prohibition on Fishing\) \(Firth of Clyde\) Order 2026 \(SSI 2026/10\)](#) after the lead committee, the Rural Affairs and Islands Committee recommended it be annulled at its meeting on 11 February. [Its report](#), published 17 February, sets out its consideration of the original Order.
18. This Revocation Order was made on 17 February and came into force on 18 February.
19. Under section 28(2) of the Interpretation and Legislative Reform (Scotland) Act 2010 (“ILRA”), instruments subject to the negative procedure must be laid at least 28 days before they come into force, not counting dissolution or recess period of more than 4 days. Breaching this rule does not affect the validity of the instrument, but does trigger an automatic report by this Committee.
20. Under section 31(3) of ILRA, the Scottish Government is required to explain to the Presiding Officer why the laying requirements have not been complied with. The Scottish Government’s letter to the Presiding Officer is available in the annexe of this report.
21. The lead committee for this instrument is the Rural Affairs and Islands Committee.

22. **The Committee draws 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.**

No points raised

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

Criminal Justice Committee

Prisoners (Early Release) (Miscellaneous Amendment and Transitional Provisions) (Scotland) Regulations 2026 (SSI 2026/Draft)

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

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

- In relation to this instrument, the Committee understands that the Scottish Government was made aware of errors in the Policy Note. The Committee notes that the errors have now been fixed.

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

Education, Children and Young People Committee

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

Equalities, Human Rights and Civil Justice Committee

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

Sheriff Court Fees Order 2026 (SSI 2026/74)

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

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

Justice of the Peace Court Fees (Scotland) Order 2026 (SSI 2026/78)

Sheriff Appeal Court Fees Order 2026 (SSI 2026/79)

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

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

Finance and Public Administration Committee

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

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

Local Government, Housing and Planning Committee

Non-Domestic Rates (Levy 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)

Net Zero, Energy and Transport Committee

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

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

- In relation to this document, the Committee welcomes 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, following that report. The present version was re-laid on 5 February 2026.

Rural Affairs and Islands Committee

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

- In relation to this instrument, the Committee welcomes 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 at the next legislative opportunity.

Annexe

17 February 2026, correspondence from the Scottish Government to the Presiding Officer

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

I am writing to advise that the Sea Fish (Prohibition on Fishing) (Firth of Clyde) Revocation Order 2026 is being laid today and will come in to force on 18 February 2026.

The Order revokes the Sea Fish (Prohibition on Fishing) (Firth of Clyde) Order 2026 (SSI 2026/10) which was subject to the negative procedure and came in to force on 14 February 2026.

Section 28(2) of the Interpretation and Legislative Reform (Scotland) Act 2010 sets out that a negative SSI must be laid before the Scottish Parliament at least 28 days before the instrument comes into force. On this occasion, this has not been complied with and, in accordance with the requirements of section 31(3) that Act, this letter explains why.

On 11 February 2026, the Rural Affairs and Islands Committee agreed to recommend to the Scottish Parliament that SSI 2026/10 be annulled. In light of the Committee's recommendation, Scottish Ministers have decided to revoke the Order based on a clear and reasoned assessment of the parliamentary context and the expectations surrounding the instrument. Ministers are currently considering alternative options to protect and restore cod stocks in the Clyde in light of scientific advice and in recognition of Ministers' legal obligations.

