

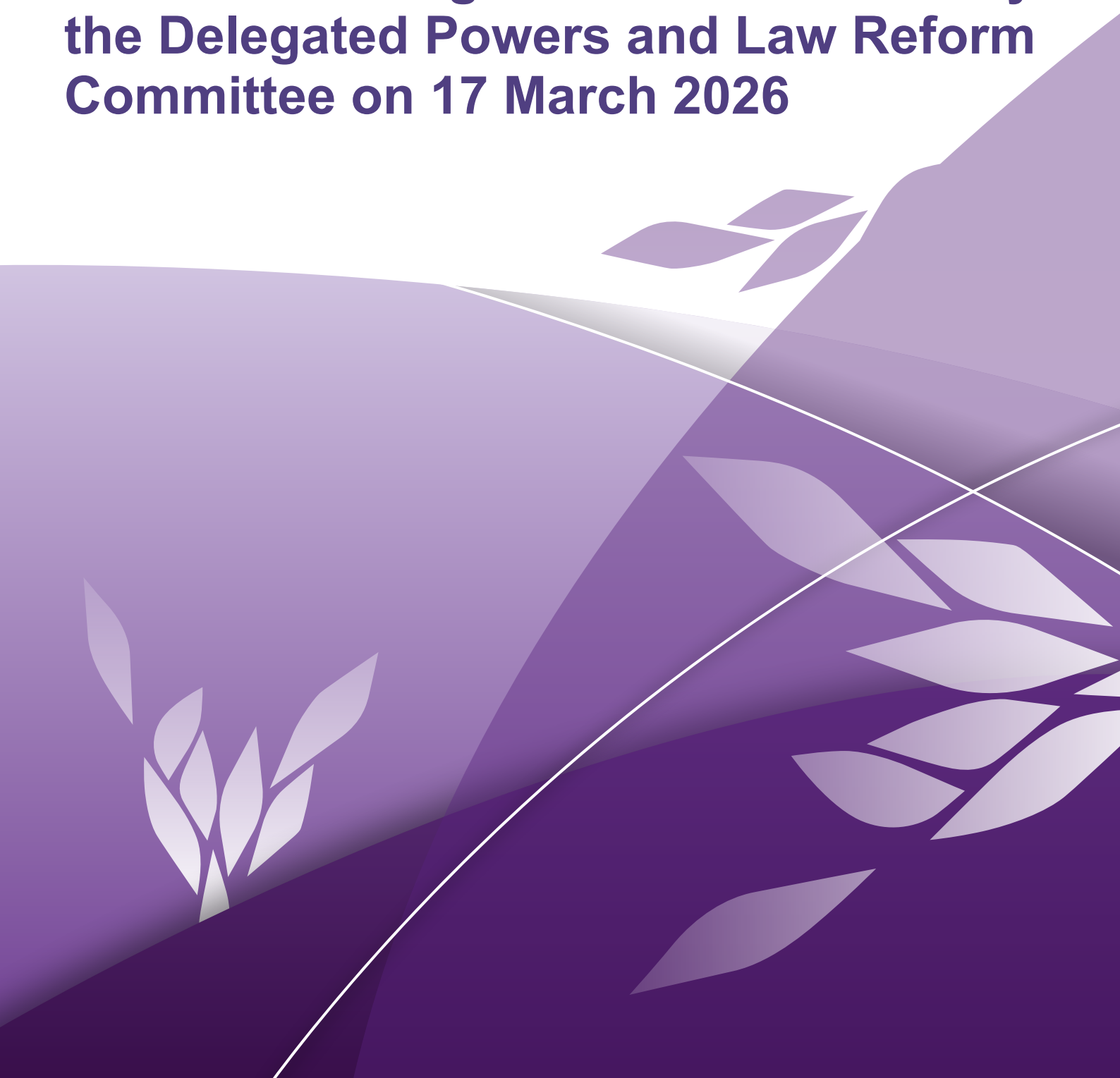


The Scottish Parliament
Pàrlamaid na h-Alba

Published 18 March 2026
SP Paper 1078
37th Report, 2026 (Session 6)

Delegated Powers and Law Reform Committee

Subordinate Legislation considered by the Delegated Powers and Law Reform Committee on 17 March 2026



Published in Scotland by the Scottish Parliamentary Corporate Body.

All documents are available on the Scottish
Parliament website at:
<https://www.parliament.scot/documents>

For information on the Scottish Parliament contact
Public Information on:
Telephone: 0131 348 5000
Textphone: 0800 092 7100
Email: info@parliament.scot

Contents

Introduction	1
Scrutiny of instruments under the Committee's remit: instruments drawn to the attention of the Parliament	2
No points raised	4
Annexe	5

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



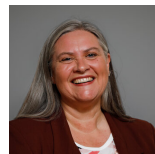
Convener
Stuart McMillan
Scottish National Party



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 17 March 2026, the Committee considered the following instruments under its remit and agreed to draw them to the attention of the Parliament:
 - Non-Domestic Rates (Miscellaneous Amendment) (Scotland) Regulations 2026 (SSI 2026/135); and
 - Renters' Rights Act 2025 (Commencement) (Scotland) Regulations 2026 (SSI 2026/113 (C.9))
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 in the "No points raised" section of the report.

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

Non-Domestic Rates (Miscellaneous Amendment) (Scotland) Regulations 2026 (SSI 2026/135)

4. The instrument provides a temporary 40% non-domestic rates relief for certain hospitality related properties and live music venues with a rateable value of £100,000 or less on the mainland (excluding islands and specified remote areas for which a separate relief is available). It applies a relief cap of £110,000. Additionally, it introduces a specific transitional relief for self-catering holiday accommodation.
5. The instrument is subject to negative procedure. Section 28(2) of the Interpretation and Legislative Reform (Scotland) Act 2010 (the “2010 Act”) requires that a negative instrument must be laid before the Scottish Parliament at least 28 days before it comes into force.
6. This instrument was laid on 10 March and comes into force on 31 March 2026, breaching that rule. Breaching this rule does not affect the validity of the instrument, but does trigger an automatic report by this Committee.
7. The Scottish Government is required by section 31(3) of the 2010 Act to explain to the Presiding Officer why the laying requirements have not been complied with. The Scottish Government has done so in its letter to the Presiding Officer of 10 March 2026, which is set out in full in the annexe of this report.
8. The lead committee for this instrument is the Local Government, Housing and Planning Committee.

9. **The Committee draws the instrument to the attention of the Parliament under reporting ground (j) for a failure to lay the instrument in accordance with section 28(2) of the Interpretation and Legislative Reform (Scotland) Act 2010.**

Renters' Rights Act 2025 (Commencement) (Scotland) Regulations 2026 (SSI 2026/113 (C.9))

10. This instrument would have commenced various provisions of the [Renters' Rights Act 2025](#), and made transitional provision.
11. It would have commenced, on 1 May 2026, the following provisions of that Act:
 - section 50 (discrimination relating to children or benefits status),
 - section 51 (terms in standard securities relating to children or benefits status),
 - section 52 (terms in insurance contracts relating to children or benefits status),

- section 53 (power of Scottish Ministers to protect others),
 - section 54 (power of Secretary of State to protect others),
 - section 55 (interpretation of Chapter 5).
12. It would also have made transitional provision, so that:
- discrimination relating to children or benefits status is an offence only in relation to conduct occurring on or after 1 May 2026, but
 - conduct which began before 1 May and continues afterwards is taken to have occurred on that date.
13. In [correspondence with the Scottish Government](#), the Committee asked about the enabling powers cited in the instrument's preamble. The Scottish Government agreed that the wrong enabling power had been cited for the transitional provision.
14. The Committee also asked whether the title of the instrument should include reference to transitional provision, in line with standard drafting practice for commencement SSIs. The Scottish Government agreed that it should.
15. The Scottish Government decided to revoke the instrument and to make replacement provision, this time citing the correct power to make transitional provision and referring to the transitional provision in the title.
16. The lead committee for this instrument is the Local Government, Housing and Planning Committee.
17. **The Committee draws this instrument to the attention of the parliament on the general reporting ground, in that the preamble cites the wrong enabling power for the transitional provision (section 148(2) should have been cited rather than section 140(1)).**
18. **The Committee also draws this instrument to the attention of the parliament on the general reporting ground in that the title of the instrument should include reference to transitional provision, in line with standard drafting practice.**
19. **The Committee notes that these issues have been corrected in the Renters' Rights Act 2025 (Commencement No. 2, Transitional Provision and Revocation) (Scotland) Regulations 2026 (SSI 2026/125 (C. 13)).**

No points raised

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

Criminal Justice Committee

Human Trafficking and Exploitation (Scotland) Act 2015 (Commencement No. 6) Regulations 2026 (SSI 2026/129 (C.16))

Education, Children and Young People Committee

Scottish Languages Act 2025 (Commencement No. 2) Regulations 2026 (SSI 2026/128 (C.15))

Local Government, Housing and Planning Committee

Housing (Scotland) Act 2025 (Commencement No. 3) Regulations 2026 (SSI 2026/115 (C.10))

- In relation to this instrument, the Committee notes that the Scottish Government [proposes to correct an error](#) identified in the Explanatory Note via correction slip at the earliest opportunity.

Renters' Rights Act 2025 (Commencement No. 2, Transitional Provision and Revocation) (Scotland) Regulations 2026 (SSI 2026/125 (C.13))

- The Committee notes that this instrument addresses issues identified by the Committee in the Renters' Rights Act 2025 (Commencement) (Scotland) Regulations 2026 (SSI 2026/113 (C. 9)).

Net Zero, Energy and Transport Committee

Land Reform (Scotland) Act 2025 (Commencement No. 1) Regulations 2026 (SSI 2026/119 (C.11))

Rural Affairs and Islands Committee

Wildlife Management and Muirburn (Scotland) Act 2024 (Commencement No. 3) Regulations 2026 (SSI 2026/127 (C.14))

Annexe

10 March 2026, correspondence from the Scottish Government to the Presiding Officer

Non-Domestic Rates (Miscellaneous Amendment) (Scotland) Regulations 2026 (SSI 2026/135)

The Non-Domestic Rates (Miscellaneous Amendment) (Scotland) Regulations 2026, SSI 2026/135 was made by the Scottish Ministers under section 153 of the Local Government etc. (Scotland) Act 1994. It is being laid before the Scottish Parliament on 10 March 2026 with a coming into force date of 1 April 2026, subject to parliamentary processes.

Section 28(2) of the Interpretation and Legislative Reform (Scotland) Act 2010 provides 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 to meet the requirements of section 31(3) that Act, this letter explains why.

On 27 January 2026 the Chancellor announced a 15% relief in 2026-27 and a rates freeze in 2027-28 and 2028-29 for pubs and music venues in England. Scottish Ministers had previously committed to passing on any consequential arising from new business rates support measures to businesses in Scotland.

On 12 February [sic] 2026, at Stage 1 of the Budget Bill, the Cabinet Secretary for Finance and Local Government announced that the Scottish Government would pass on in full the expected additional consequential funding from the Chancellor's 27 January announcement, with 25% additional relief for three years for eligible licensed hospitality and music venues liable for Basic or Intermediate Property Rate, capped at £110,000 per ratepayer per year. This takes the total relief for eligible licensed hospitality premises and music venues to 40% for the next three years, capped at £110,000 per business per year; and a Revaluation Transitional Relief specifically for self-catering capping increases in gross rates liabilities at 15% year-on-year of the next three years for eligible premises.

The Non-Domestic Rates (Miscellaneous Amendment) (Scotland) Regulations 2026 provide for these new measures.

The Scottish Government has sought to make, lay and bring into force this instrument as soon as possible following the finalisation of the package of measures announced on 12 February. On this occasion, it has not been possible to meet the requirements of section 31(3) given the required coming into force date of 1 April 2026.

