

Social Justice and Social Security Committee
Thursday 29 May 2025
17th Meeting, 2025 (Session 6)



Social Security (Miscellaneous Amendment) (Scotland) Regulations 2025

Introduction

These [affirmative regulations were laid on 30 April](#) and amend Scottish social security legislation to remove references to tax credits which ended on 5 April 2025.

The Committee will hear from:

- Shirley-Anne Somerville, Cabinet Secretary for Social Justice
- Ruth Steele, Unit Head, Social Security Futures, and
- Kirsten Simonnet-Lefevre, Solicitor, Legal Department, Scottish Government

Background

Eligibility for several Social Security Scotland benefits require the person applying to be getting certain reserved benefits – primarily Universal Credit and the benefits it is replacing.

The implementation of Universal Credit is approaching completion, and [Tax Credits ended on 5 April](#). Legislative references to tax credits are therefore now redundant, and these regulations remove those references.

In their [report on the draft regulations the Scottish Commission on Social Security](#) described this as ‘good legislative house-keeping’ and had no substantive recommendations on the regulations themselves. They did however raise the broader point that—

“We are concerned about the high number of people, around 20,000 in Scotland, who did not claim when it was time for them to move from tax credits.”

They therefore considered that—

“Initiatives aimed at increasing take up of family payments will need to be even more mindful of the need to reach people who are eligible for Universal Credit but have not claimed.”

They made one recommendation—

“We recommend that the Scottish Government identifies more ways to offer holistic information to people about financial support, including benefits like Universal Credit that people need to claim to access Scottish benefits.”

[DWP statistics report](#) that around 24% of households who were in receipt of a legacy benefit did not go on to claim Universal Credit once those benefits ended.

The Scottish Government has a [benefit take-up strategy](#) for Social Security Scotland benefits, published in 2021. This is based on the following five principles:

- Prioritise person-centred approaches
- Communicate and engage effectively
- Bring services to people
- Encourage cross-system collaboration
- Continuously learn and improve.

In their response to SCOSS the Scottish Government referred to:

- Over £12 million funding for debt, welfare and income-maximisation advice services.
- Social Security Scotland signpost clients to relevant DWP benefits.

However they note that: “it is important that all of this is done in a way that makes it clear that responsibility for delivering these benefits sits with the DWP as this could otherwise create confusion amongst eligible people and the stakeholders that support them, causing unnecessary delays and operational pressures.”

The regulations also make two other technical changes:

- Updating the reference to Discretionary Housing Payment legislation, as they are now provided under the Social Security (Scotland) Act 2018.
- Clarifying tribunal powers for Carer’s Allowance Supplement and Young Carer Grants awarded to people living abroad. Specifically, that the Tribunal does not take into account changes that occurred after the decision being appealed against. The equivalent change was made for other Social Security Scotland benefits at Stage 3 of the Social Security (Amendment) (Scotland) Bill, and supported by CPAG as providing helpful clarity ([Official Report, 3 December 2024, col 36](#)).

Themes for discussion

Members may wish to discuss:

1. How can the Scottish Government promote the take-up of Universal Credit?
2. What are the advantages and disadvantages of using reserved benefits as the main qualifying condition for devolved benefits?

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