Delegated Powers and Law Reform Committee
Tuesday 24 November 2026
12th Meeting, 2025 (Session 7)

Instrument Responses

The Trusts and Succession (Scotland) Act 2024 (Commencement No. 2 and Saving and Transitory Provision) Regulations 2026 (SSI 2026/323 (C. 36))

On Friday 13 November 2026, the Committee asked the Scottish Government:

1. Regulation 3(3), in the saving and transitory provision, substitutes "Trustees, protectors" in section 69(1) of the 2024 Act for "Trustees or protectors". The explanatory note states that the provision temporarily omits a reference to "supervisors". Has the correct term been substituted?

2. Please confirm whether any corrective action is proposed, and if so, what action and when.

On Tuesday 17 November 2026, the Scottish Government responded:

1. We can confirm that the correct term has been substituted in the Regulations, but the Explanatory Notes do not fully explain what regulation 3(3) does. Thank you for drawing this to our attention.

2. The Explanatory Notes should explain that regulation 3(3) deals with a grammatical anomaly which results from the word "supervisors" (a term used in Chapter 6) being excluded from the provisions of Chapter 8 which are brought into force by these Regulations.

3. We propose to have this error addressed via correction slip as soon as possible.

The Building Safety Levy (Scotland) Act 2026 (Commencement No. 1) Regulations 2026 (SSI 2026/324 (C. 37))

On Friday 13 November 2026, the Committee asked the Scottish Government:

1. The explanatory note states that "this brings into force all the powers to make regulations under the Act". Was the intention to commence all of the new regulation making powers, including those which the Act inserts into other enactments (for example the powers being inserted into the Revenue Scotland and Tax Powers Act 2014 by sections 35 and 44)? Or was the intention to only bring into force the regulation making powers contained in the Building Safety Levy (Scotland) Act 2026 Act itself? If the latter, should the explanatory note be clearer?

2. Please confirm whether any corrective action is proposed, and if so, what action and when.

On Tuesday 17 November 2026, the Scottish Government responded:

1. The intention is to commence those of the new regulation making powers necessary for the earlier stages of the implementation process which require to be in force before the Act as a whole is commenced, including the provision inserted into the Building (Scotland) Act 2003 by section 7. We propose to issue a correction slip clarifying this as soon as practicable.

2. Other powers, such as the powers being inserted into the Revenue Scotland and Tax Powers Act 2014 by sections 35 and 44 do not require to be switched on at this stage.