



**OFFICIAL REPORT**  
AITHISG OIFIGEIL

# Delegated Powers and Law Reform Committee

**Tuesday 30 January 2024**

**Session 6**



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Pàrlamaid na h-Alba

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**DELEGATED POWERS AND LAW REFORM COMMITTEE**  
**4<sup>th</sup> Meeting 2024, Session 6**

**CONVENER**

Stuart McMillan (Greenock and Inverclyde) (SNP)

**DEPUTY CONVENER**

\*Bill Kidd (Glasgow Anniesland) (SNP)

**COMMITTEE MEMBERS**

\*Jeremy Balfour (Lothian) (Con)

\*Oliver Mundell (Dumfriesshire) (Con)

\*Colin Smyth (South Scotland) (Lab)

\*attended

**THE FOLLOWING ALSO PARTICIPATED:**

Rona Mackay (Strathkelvin and Bearsden) (SNP) (Committee Substitute)

**CLERK TO THE COMMITTEE**

Greg Black

**LOCATION**

The Adam Smith Room (CR5)



## Scottish Parliament

### Delegated Powers and Law Reform Committee

*Tuesday 30 January 2024*

*[The Deputy Convener opened the meeting at 10:00]*

### Decision on Taking Business in Private

**The Deputy Convener (Bill Kidd):** Welcome to the fourth meeting in 2024 of the Delegated Powers and Law Reform Committee. We have received apologies from our convener, Stuart McMillan MSP. In his place, I welcome Rona Mackay MSP—thank you, Rona. I remind everyone to switch off, or put to silent, mobile phones and other electronic devices.

The first item of business is to decide whether to take items 5, 6 and 7 in private. Is the committee content to take those items in private?

**Members** *indicated agreement.*

### Instruments subject to Affirmative Procedure

10:00

**The Deputy Convener:** Under agenda item 2, we are considering three instruments, on which no points have been raised.

#### Renewables Obligation (Scotland) Amendment Order 2024 [Draft]

#### Land and Buildings Transaction Tax (Miscellaneous Amendments) (Scotland) Order 2024 [Draft]

#### Provision of Early Learning and Childcare (Specified Children) (Scotland) Amendment Order 2024 [Draft]

**The Deputy Convener:** Is the committee content with the instruments?

**Members** *indicated agreement.*

## Instruments subject to Negative Procedure

10:01

**The Deputy Convener:** Under agenda item 3, we are considering three instruments. Issues have been raised on two of the instruments.

### Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2024 (SSI 2024/5)

**The Deputy Convener:** The instrument makes provision in relation to local tax reliefs. In correspondence with the Scottish Government, which has been published alongside the papers for this meeting, the committee queried whether a reference in the instrument to section 24(3) of the Local Government (Scotland) Act 1966 was an error, as that section has been repealed.

The Scottish Government agreed that the reference to section 24(3) is an error. It advised that it will bring forward an amending instrument with a coming into force date of 1 April 2024, coinciding with that of the principal instrument, to remove the erroneous reference and to make certain other changes to regulation 11 that have been identified following a review of the instrument in light of the committee's question.

Does the committee wish to draw the instrument to the attention of the Parliament on reporting ground (i), which is defective drafting, on the basis that regulation 11 of the instrument does not operate as intended, in that regulation 11(1)(ii) refers to a provision that has been repealed without relevant savings? Does the committee also wish to welcome that the Scottish Government intends to address the issue in an amending instrument that will come into force to coincide with the principal instrument?

*Members indicated agreement.*

**The Deputy Convener:** Also in relation to this instrument, the committee asked the Scottish Government about the reference in the preamble to a consultation requirement in section 145 of the Non-Domestic Rates (Scotland) Act 2020. There is no section 145 in that act. We asked whether the reference should instead be to section 14(5) of the act. The Scottish Government agreed and advised that that is a typographical error. The Scottish Government proposes to address the issue by adding text to the explanatory note of the instrument, setting out the error and referring to the Scottish Government's correspondence with the committee in this regard.

Does the committee wish to draw the instrument to the attention of the Parliament on the general reporting ground, in that the reference in the

preamble to section 145 of the Non-Domestic Rates (Scotland) Act 2020 should be to section 14(5)? Does the committee also wish to note the Scottish Government's proposal for addressing the issue?

*Members indicated agreement.*

### Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2024 (SSI 2024/10)

**The Deputy Convener:** The instrument amends regulations governing when self-catering holiday accommodation is subject to non-domestic rates rather than council tax. In correspondence with the Scottish Government, which has been published alongside the papers for this meeting, the committee queried whether the word "as" is missing from new regulation 5A(4) in the principal regulations, which is inserted by regulation 2(2) of the instrument, and whether the meaning of the provision is sufficiently clear. The Scottish Government advised that that is a typographical error that will be corrected by correction slip before the instrument comes into force.

Does the committee wish to draw the instrument to the attention of the Parliament on the general reporting ground?

*Members indicated agreement.*

**The Deputy Convener:** Does the committee wish to note that the Scottish Government proposes to correct the issue by correction slip before the instrument comes into force?

*Members indicated agreement.*

**The Deputy Convener:** Also under this agenda item, no points have been raised on the following instrument.

### Official Controls (Import of High Risk Food and Feed of Non-Animal Origin) Amendment (Scotland) Regulations 2024 (SSI 2024/12)

**The Deputy Convener:** Is the committee content with the instrument?

*Members indicated agreement.*

## **Instrument not subject to Parliamentary Procedure**

10:05

**The Deputy Convener:** Under agenda item 4, we are considering one instrument, on which no points have been raised.

### **United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 (Commencement) Regulations 2024 (SSI 2024/13 (C 2))**

**The Deputy Convener:** Is the committee content with the instrument?

**Members** *indicated agreement.*

**The Deputy Convener:** Does the committee wish to note that the Scottish Government has laid a revised policy note in respect of the instrument?

**Members** *indicated agreement.*

**The Deputy Convener:** Thank you very much indeed for all that. I move the committee into private.

10:06

*Meeting continued in private until 10:21.*





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