SCOTTISH STATUTORY INSTRUMENTS

2026 No. 81

ADULTS WITH INCAPACITY

The Adults with Incapacity (Public Guardian's Fees) (Scotland) Regulations 2026

Made - - - -	*11th February 2026*
Laid before the Scottish Parliament	*13th February 2026*
Coming into force - -	*1st April 2026*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 7(2) and 86(2) of the Adults with Incapacity (Scotland) Act 2000(**a**) and all other powers enabling them to do so.

Citation, commencement, effect and interpretation

1.—(1) These Regulations may be cited as the Adults with Incapacity (Public Guardian's Fees) (Scotland) Regulations 2026 and, subject to paragraph (2), come into force on 1 April 2026.

(2) Regulation 2(b) and schedule 2 take effect, and regulation 2(a) and schedule 1 cease to have effect, on 1 April 2027.

(3) In these Regulations, "the Act" means the Adults with Incapacity (Scotland) Act 2000.

Fees payable to the Public Guardian

2. Subject to regulations 3 and 4—

(a) the fees payable to the Public Guardian in respect of the matters specified in column 1 of the Table of Fees in schedule 1 (table of fees payable from 1 April 2026) are the fees prescribed in relation to those matters in column 2 of that table, and

(b) the fees payable to the Public Guardian in respect of the matters specified in column 1 of the Table of Fees in schedule 2 (table of fees payable from 1 April 2027) are the fees prescribed in relation to those matters in column 2 of that table.

Exemption of certain persons from fees: legal aid

3.—(1) A fee prescribed by these Regulations is not payable by a person if—

(**a**) 2000 asp 4 ("the 2000 Act"). The 2000 Act was relevantly amended by the Adult Support and Protection (Scotland) Act 2007 (asp 10). Section 87(1) of the 2000 Act contains a definition of "prescribe" relevant to the exercise of the statutory powers under which these Regulations are made. Section 87(1A) provides that any power under the 2000 Act to prescribe anything by regulations is exercisable by the Scottish Ministers.

(a) the person is in receipt of civil legal aid within the meaning of section 13(2) of the 1986 Act(**a**) in respect of the matter in the Table of Fees in schedule 1 or 2 in connection with which the fee is payable,

(b) the fee is payable in connection with a simplified divorce or dissolution of a civil partnership application and the person is in receipt of advice and assistance from a solicitor under the 1986 Act in respect of that application, or

(c) the person's solicitor is undertaking work in relation to the matter in the Table of Fees in schedule 1 or 2 in connection with which the fee is payable on the basis of any regulations made under section 36(1) of the 1986 Act providing for legal aid in a matter of special urgency.

(2) In this regulation, "the 1986 Act" means the Legal Aid (Scotland) Act 1986(**b**).

Exemption of certain persons from fees: social security

4.—(1) A fee prescribed by these Regulations is not payable by a person if—

(a) the person or the person's partner is in receipt of income support under the Social Security Contributions and Benefits Act 1992(**c**),

(b) the person is in receipt of an income-based jobseeker's allowance under the Jobseekers Act 1995(**d**),

(c) the person or the person's partner is in receipt of guarantee credit under the State Pension Credit Act 2002(**e**),

(d) the person or the person's partner is in receipt of income-related employment and support allowance under the Welfare Reform Act 2007(**f**),

(e) the person is in receipt of universal credit under Part 1 of the 2012 Act(**g**),

(f) the person is in receipt of either—

(i) personal independence payment under Part 4(**h**) of the 2012 Act, or

(ii) adult disability payment within the meaning given in regulation 2 of the Disability Assistance for Working Age People (Scotland) Regulations 2022(**i**),

provided that the person's gross annual income is £26,437 or less, or

(**a**) 1986 c. 47. Section 13(2) was amended by paragraph 36 of schedule 8 and schedule 9 of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1990 (c. 40).
(**b**) 1986 c. 47.
(**c**) 1992 c. 4. Section 124, which provides for income support, was amended by paragraph 30 of schedule 2 and schedule 3 of the Jobseekers Act 1995 (c. 18), paragraph 28 of schedule 8 of the Welfare Reform and Pensions Act 1999 (c. 30), paragraph 2 of schedule 2 and schedule 3 of the State Pension Credit Act 2002 (c. 16), paragraph 42 of schedule 24 of the Civil Partnership Act 2004 (c. 33), paragraph 9 of schedule 3 and schedule 8 of the Welfare Reform Act 2007 (c. 5), section 3 of the Welfare Reform Act 2009 (c. 24), and section 58 and schedule 14 of the Welfare Reform Act 2012 (c. 5).
(**d**) 1995 c. 18. Section 1, which provides for jobseeker's allowance, was amended by paragraph 2 of schedule 7 and schedule 13 of the Welfare Reform and Pensions Act 1999 (c. 30), paragraph 118 of schedule 24 of the Civil Partnership Act 2004 (c. 33), paragraph 12 of schedule 3 of the Welfare Reform Act 2007 (c. 5), and sections 44 and 49 and schedule 14 of the Welfare Reform Act 2012 (c. 5).
(**e**) 2002 c. 16.
(**f**) 2007 c. 5. Section 1, which provides for employment and support allowance, was amended by sections 50, 52 and 54, paragraph 23 of schedule 3 and schedule 14 of the Welfare Reform Act 2012 (c. 5), and S.I. 2025/1148.
(**g**) 2012 c. 5.
(**h**) Section 77, which provides for the personal independence payment, was amended by S.I. 2021/804, S.I. 2022/335, S.I. 2024/1048 and S.I. 2025/224.
(**i**) S.S.I. 2022/54.

(g) the person or the person's partner has, within the period of 3 months prior to the date the prescribed fee would be payable but for this exemption, received financial or other assistance under the Welfare Funds (Scotland) Act 2015(**a**).

(2) In this regulation–

"the 2012 Act" means the Welfare Reform Act 2012(**b**),

"partner" means a person to whom a person is married or with whom the person is in a civil partnership.

Revocation

5. The Adults with Incapacity (Public Guardian's Fees) (Scotland) Regulations 2024(**c**) are revoked.

SIOBHIAN BROWN
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
11th February 2026

(**a**) 2015 asp 5.
(**b**) 2012 c. 5.
(**c**) S.S.I. 2024/240.

SCHEDULE 1

Regulation 2(a)

Table of Fees

Payable from 1 April 2026

Column 1 *(Matters)*	*Column 2* *(Fee Payable)*	*Column 3* *(Fee Formerly Payable)*(**a**) *£*
1. Submission of a continuing power of attorney, a welfare power of attorney or a combined continuing and welfare power of attorney under section 19 of the Act.	99	96
2. Registration of a deed of amendment to a continuing or welfare power of attorney under section 19 of the Act.	99	96
3. Provision of a duplicate or replacement of a certificate issued under section 19(2) of the Act.	23	22
4. Audit of accounts submitted by a continuing attorney under section 20(2)(b) of the Act.	154	149
5. Submission of an application for authorisation to obtain information about the adult's funds under section 24C of the Act and, where such an application is granted, the issue of a certificate authorising any fundholder to provide the applicant with such information.	110	107
6. Where there is no application under section 24C, the submission of an application for authorisation to intromit with funds under section 25 of the Act and, where such an application is granted, the issue of a certificate of authority to the withdrawer.	110	107
7. Submission of an application for appointment or provision of a certificate or duplicate certificate of authority under any of section 26B, 26D, 26E, 26F or 26G of the Act.	23	22
8. Provision of a duplicate or replacement of a certificate of authority issued under any of section 24C(3), 24D(3), 25(4)(b), 26B(4)(b), 26E(3)(b), 26F(3)(b) or 26G(4)(b) of the Act.	23	22
9. Submission of an application for renewal of authority to intromit with funds under section 31B of the Act and, where such an application is granted, the issue of a certificate of authority to the joint withdrawer.	63	61
10. Provision of a copy of any document— (a) up to 10 pages, (b) each page thereafter,	 9 0.5	 8 0.5

(**a**) Column 3 shows the fees payable by virtue of the schedule of S.S.I. 2024/240 immediately before the coming into force of this schedule.

(c) in electronic form, per document.	9	8
11. Registration and/or variation of a guardianship or an intervention order and registration of a renewal of a guardianship order under Part 6 of the Act.	110	107
12. Recall of the powers of a guardian under section 73 of the Act— (a) for an estate with no heritable property, (b) for an estate with heritable property.	 68 154	 66 149
13. Consideration of a guardian's management plan and inventory, in accordance with paragraphs 1 and 3 of schedule 2 of the Act— Estate value (excluding heritable property) £0 to £30,000 £30,001 to £50,000 £50,001 to £250,000 £250,001 to £500,000, £500,001 and over.	 68 309 616 1,026 1,544	 66 300 598 996 1,499
14. Consideration of an application for consent made in accordance with paragraph 6 of schedule 2 of the Act.	71	69
15. First review of accounts submitted in accordance with paragraph 7 of schedule 2 of the Act— Estate value (excluding heritable property) £0 to £30,000, £30,001 to £50,000, £50,001 to £250,000, £250,001 to £500,000, £500,001 and over.	 102 253 716 926 1,235	 99 246 695 899 1,199
16. Intermediate review of accounts submitted in accordance with paragraph 7 of schedule 2 of the Act (where the Public Guardian has specified limited supervision)— Estate value (excluding heritable property) £0 to £30,000, £30,001 to £50,000, £50,001 to £250,000, £250,001 to £500,000, £500,001 and over. (Note: these fees only apply where the Public Guardian has requested formal accounting.)	 102 253 716 926 1,235	 99 246 695 899 1,199
17. Final review of accounts submitted in accordance with paragraph 7 of schedule 2 of the Act— Estate value (excluding heritable property) £0 to £30,000, £30,001 to £50,000, £50,001 to £250,000, £250,001 to £500,000, £500,001 and over.	 192 358 811 1,018 1,328	 186 347 787 988 1,289

SCHEDULE 2

Regulation 2(b)

Table of Fees

Payable from 1 April 2027

Column 1 *(Matters)*	*Column 2* *(Fee Payable)*	*Column 3* *(Fee Formerly Payable)*(**a**)
1. Submission of a continuing power of attorney, a welfare power of attorney or a combined continuing and welfare power of attorney under section 19 of the Act.	102	99
2. Registration of a deed of amendment to a continuing or welfare power of attorney under section 19 of the Act.	102	99
3. Provision of a duplicate or replacement of a certificate issued under section 19(2) of the Act.	23	23
4. Audit of accounts submitted by a continuing attorney under section 20(2)(b) of the Act.	158	154
5. Submission of an application for authorisation to obtain information about the adult's funds under section 24C of the Act and, where such an application is granted, the issue of a certificate authorising any fundholder to provide the applicant with such information.	114	110
6. Where there is no application under section 24C, the submission of an application for authorisation to intromit with funds under section 25 of the Act and, where such an application is granted, the issue of a certificate of authority to the withdrawer.	114	110
7. Submission of an application for appointment or provision of a certificate or duplicate certificate of authority under any of section 26B, 26D, 26E, 26F or 26G of the Act.	23	23
8. Provision of a duplicate or replacement of a certificate of authority issued under any of section 24C(3), 24D(3), 25(4)(b), 26B(4)(b), 26E(3)(b), 26F(3)(b) or 26G(4)(b) of the Act.	23	23
9. Submission of an application for renewal of authority to intromit with funds under section 31B of the Act and, where such an application is granted, the issue of a certificate of authority to the joint withdrawer.	65	63
10. Provision of a copy of any document— (a) up to 10 pages, (b) each page thereafter, (c) in electronic form, per document.	 9 1 9	 9 0.5 9

(**a**) Column 3 shows the fees which were payable by virtue of the schedule 1 of these Regulations immediately before the coming into force of this schedule.

11. Registration and/or variation of a guardianship or an intervention order and registration of a renewal of a guardianship order under Part 6 of the Act.	114	110
12. Recall of the powers of a guardian under section 73 of the Act— (a) for an estate with no heritable property, (b) for an estate with heritable property.	 70 158	 68 154
13. Consideration of a guardian's management plan and inventory, in accordance with paragraphs 1 and 3 of schedule 2 of the Act— £0 to £30,000, £30,001 to £50,000, £50,001 to 250,000, £250,001 to £500,000, £500,001 and over.	 70 318 635 1,057 1,590	 68 309 616 1,026 1,544
14. Consideration of an application for consent made in accordance with paragraph 6 of schedule 2 of the Act.	73	71
15. First review of accounts submitted in accordance with paragraph 7 of schedule 2 of the Act— Estate value (excluding heritable property) £0 to £30,000, £30,001 to £50,000, £50,001 to £250,000, £250,001 to £500,000, £500,001 and over.	 105 261 737 954 1,272	 102 253 716 926 1,235
16. Intermediate review of accounts submitted in accordance with paragraph 7 of schedule 2 of the Act (where the Public Guardian has specified limited supervision)— Estate value (excluding heritable property) £0 to £30,000, £30,001 to £50,000, £50,001 to £250,000, £250,001 to £500,000, £500,000 and over. (Note: these fees only apply where the Public Guardian has requested formal accounting.)	 105 261 737 954 1,272	 102 253 716 926 1,235
17. Final review of accounts submitted in accordance with paragraph 7 of schedule 2 of the Act— Estate value (excluding heritable property) £0 to £30,000, £30,001 to £50,000, £50,001 to £250,000, £250,001 to £500,000, £500,001 and over.	 197 368 835 1,048 1,368	 192 358 811 1,018 1,328

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision for the fees payable from 1 April 2026 to the Public Guardian.

Regulation 2 and schedules 1 and 2 specify fee levels payable in respect of certain matters—

- the fee levels from 1 April 2026 to 31 March 2027 are given effect by the Table of Fees in schedule 1,
- the fee levels from 1 April 2027 onwards are given effect by the Table of Fees in schedule 2.

Regulations 3 and 4 exempt certain persons from payment of fees.

Regulation 5 revokes the Adults with Incapacity (Public Guardian's Fees) (Scotland) Regulations 2024.

© Crown Copyright 2026

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Saul Nassé, the King's Printer for Scotland.

ISBN 978-0-11-106586-0

£8.90

http://www.legislation.gov.uk/id/ssi/2026/81