POLICY NOTE

THE SCOTTISH PARLIAMENT ELECTIONS (RETURNING OFFICER FEES AND CHARGES) REGULATIONS 2025

SSI 2025/394

The Scottish Parliament Elections (Returning Officer Fees and Charges) Regulations 2025 are made in exercise of the powers conferred by article 18(2) of the Scottish Parliament (Elections etc.) Order 2015 ("the 2015 Order") (S.S.I. 2015/425).

These Regulations are not subject to Parliamentary procedure.

Purpose of the instrument.

These Regulations set out the total amounts that are recoverable by constituency returning officers and regional returning officers (collectively "returning officers") for their services and expenses in connection with the conduct of elections for membership of the Scottish Parliament.

The Regulations revoke and replace the Scottish Parliament Elections (Returning Officer Fees and Charges) Regulations 2021 and revoke the Scottish Parliament Elections (Returning Officer Fees and Charges) Amendment Regulations 2021.

Policy Objectives

1. These Regulations provide for the total amounts that are recoverable by constituency returning officers and regional returning officers for their services and expenses in connection with the conduct of elections for membership of the Scottish Parliament.

2. Regional returning officers are responsible for receiving regional lists of candidates from registered political parties, receiving nominations of individual candidates to be regional members, calculating regional figures to allocate regional member seats to registered political parties and individual candidates and coordinating the functions of constituency returning officers in their region that relate to the poll to return regional members.

3. Constituency returning officers are responsible for all other functions in connection with the elections, including the counting of votes for the return of constituency members and the counting of the regional votes.

4. Article 18(2) of the 2015 Order provides that the Scottish Ministers may make Regulations setting out the maximum amounts that returning officers can claim for specified services and expenses incurred in connection with Scottish Parliament elections.

5. Article 18(3) of the 2015 Order provides that returning officers may not recover more than the maximum recoverable amounts set in these Regulations, unless the Scottish Ministers are satisfied that it was reasonable for them to render the services or incur the expenses, and that the charges are reasonable.

6. These Regulations specify the areas of expenditure incurred while conducting the poll at a Scottish Parliament election for which returning officers may be reimbursed. In recognition of their personal responsibilities, it provides that returning officers may claim an amount for discharging their duties at, and planning for, the election. The Regulations set a maximum amount limiting how much the relevant regional returning officer or constituency returning officer may claim for specified charges and expenses. This is in line with the funding arrangements for other elections in the UK.

7. It is not helpful to make a direct comparison between constituency returning officers' maximum recoverable amounts for specified expenses as set out in these Regulations and the equivalent figures contained in the Scottish Parliament Elections(Returning Officer Fees and Charges) Regulations 2021, as amended by the Scottish Parliament Elections(Returning Officer Fees and Charges) Amendment Regulations 2021 (2021 Regulations). This is due to the impact of COVID precautions in 2021 and the effect of inflation on costs.

8. The maximum recoverable amounts set out in the 2021 Regulations included additional funding in anticipation of significant expenditure being required for social distancing and other precautions due to the Covid-19 pandemic. When calculating the maximum recoverable amounts for these Regulations, expenditure which was specifically identified by constituency returning officers as being due to Covid-19 precautions in their accounts for the May 2021 elections was excluded from the calculations. Like for like, the maximum recoverable amounts for specified expenses set out in the schedule to these Regulations represent an average increase of 27.5% over non-coronavirus expenditure at the 2021 elections, with individual constituency returning officers maximum recoverable amounts increasing by between 24.7% and 31.3%. Including coronavirus expenditure, the total maximum recoverable amounts for constituency returning officers' specified expenses set out in these Regulations are 12% higher than the figures in the 2021 Regulations.

9. Similarly, the basis for maximum recoverable amounts for constituency returning officers specified services has changed since the 2021 Regulations. In the 2021 Regulations, the amounts that constituency returning officers could claim for their personal services was roughly based on the number of electors in each constituency that they were responsible for. However, this meant that some constituency returning officers who were responsible for multiple constituencies, were entitled to claim significant amounts for their personal services. This often led to negative media coverage and returning officers expressed their willingness to discussing a different approach, especially one which addressed the disparity between large and small councils.

10. Discussions between officials and returning officers took place in the run up to the Scottish Parliament election 2021 but due to the impact of COVID it was agreed that no change should be made at that time. Discussions resumed post May 2021, and the Convener of the Electoral Management Board for Scotland (EMB) made representations to Scottish Government officials and Ministers on the views of returning officers.

11. The maximum recoverable amounts for specified services set out in the schedule to these Regulations is based on this agreed method of calculation. The amounts are set out in column 2 of the schedule are based on the following calculations:

Number of constituencies	Total Fee
1	£5,000
2	£6,500
3	£7,250
4	£7,750
5	£8,000
6	£8,250
7	£8,500

12. This revised method of calculating constituency returning officers' maximum recoverable amounts for specified services has resulted in increases for most constituency returning officers who are responsible for single constituencies but has significantly reduced the amounts that may be claimed by constituency returning officers who are responsible for multiple constituencies. Overall, the total maximum recoverable amount for constituency returning officers' specified services set out in these Regulations is 39% less than the equivalent figure in the 2021 Regulations.

13. These Regulations revoke and replace the Scottish Parliament Elections (Returning Officer Fees and Charges) Regulations 2021 and revoke the Scottish Parliament Elections (Returning Officer Fees and Charges) Amendment Regulations 2021, which set the equivalent maximum recoverable amounts for the Scottish Parliament elections in May 2021.

UN Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 Compatibility

14. The Scottish Ministers have made the following statement regarding children's rights.

> In accordance with section 23(2) of the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 (the Act), the Scottish Parliament Elections (Returning Officer Fees and Charges) Regulations 2025 are compatible with the UNCRC requirements as defined by section 1(2) of the Act.

EU Alignment Consideration

15. This instrument is not relevant to the Scottish Government's policy to maintain alignment with the EU.

Consultation

16. Whilst there is no statutory requirement for consultation, the Scottish Government has informed the EMB and returning officers of the proposed maximum recoverable amounts which are set out in these Regulations.

Impact Assessments

17. The Scottish Government has prepared a Child Rights and Wellbeing Impact Assessment (CRWIA). The CRWIA notes that the changes made in these Regulations have no impact on children's rights.

18. A scoping exercise for an Equalities Impact Assessment (EQIA) was conducted, which found that due to the administrative nature of the changes made in these Regulations, there was no expected impact on any group of people, and no differential impact on any protected characteristics. For this reason, a full EQIA was not conducted.

19. The Scottish Government view is that these Regulations have no significant impact on data protection, the environment, fairness; island communities and therefore no impact assessments are required for those areas.

Business and Regulatory Impact Assessment (BRIA)

20. The Minister for Parliamentary Business and Veterans confirms that no BRIA is necessary as the instrument has no financial effects on the Scottish Government, local government or on business.

Financial Implications

21. It is estimated that the cost of running the Scottish Parliament general election in May 2026 will be between £34m and £37m These estimates have been included in the budget projections for 2026-27. This amount is made up of two main elements: returning officers' charges for services rendered and expenses incurred; and payments to Royal Mail for the delivery of candidates' election material. These estimated costs are based on comparisons with the cost of delivering previous elections across the UK and informed by an analysis of inflation rates for different cost elements provided by Scottish Government economists.

22. The maximum amount that returning officers will be entitled to recover for delivery of the poll and the count is set out in these Regulations. These costs will initially be borne by local authorities but will be reimbursed by the Scottish Government. Following normal practice at other elections, advance payments of up to 75% of returning officers' specified expenses may be made prior to the poll, with the remaining balance being paid once individual returning officers' accounts have been submitted and verified.

23. At the May 2021 Scottish Parliament general election, returning officers expenses amounted to about £19.1 million, of which about £3.7 million was for costs specifically identified as relating to the Covid pandemic. Since then, there has been an increase in registration levels and political engagement which, together with increases in the number of electors voting by post, will result in increased costs. For comparison purposes, at the May 2016 Scottish Parliament general election, returning officers charges amounted to £11.9 million.

Scottish Government
Directorate for Constitution

December 2025