SCOTTISH STATUTORY INSTRUMENTS

2025 No. 377 (C. 28)

SOCIAL SECURITY

The Social Security (Amendment) (Scotland) Act 2025 (Commencement No. 2) Regulations 2025

Made - - - -	*26th November 2025*
Laid before the Scottish Parliament	*1st December 2025*
Coming into force - -	*15th December 2025*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 27(2) and (3) of the Social Security (Amendment) (Scotland) Act 2025(**a**).

Citation and commencement

1. These Regulations may be cited as the Social Security (Amendment) (Scotland) Act 2025 (Commencement No. 2) Regulations 2025 and come into force on 15 December 2025.

Appointed day

2. 15 December 2025 is the day appointed for the coming into force of section 18 (information for audit of social security system) of the Social Security (Amendment) (Scotland) Act 2025 only for the purpose of enabling the Scottish Ministers to consult in accordance with section 87B(6) (obtaining information for audit – consultation requirement) of the Social Security (Scotland) Act 2018(**b**).

SHIRLEY-ANNE SOMERVILLE
A member of the Scottish Government

St Andrew's House,
Edinburgh
26th November 2025

(**a**) 2025 asp 2.
(**b**) 2018 asp 9. Section 18 of the Social Security (Amendment) (Scotland) Act 2025 (asp 2) inserts sections 87B, 87C, 87D and 87E.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations bring section 18 of the Social Security (Amendment) (Scotland) Act 2025 ("the Act") into force on 15 December 2025 only for the purpose of public consultation in accordance with section 87B(6) of the Social Security (Scotland) Act 2018 ("the 2018 Act").

Section 18 of the Act inserts new sections 87B, 87C, 87D and 87E into the 2018 Act to give the Scottish Ministers powers to require individuals to provide information in order to audit the social security system as a whole.

The Bill for the Act received Royal Assent on 23 January 2025. Sections 24, 25, 26, 27 and 28 of the Act came into force on the day after Royal Assent in accordance with section 27(1) of the Act.

NOTE AS TO EARLIER COMMENCEMENT REGULATIONS

(This note is not part of the Regulations)

The following provisions of the Social Security (Amendment) (Scotland) Act 2025 have been brought into force by commencement regulations made before the date of these Regulations.

Provision	*Date of commencement*	*S.S.I. No.*
Section 2	10 May 2025	2025/119
Section 9	10 May 2025	2025/119
Section 17	10 May 2025	2025/119
Section 20	10 May 2025	2025/119
Section 21	10 May 2025	2025/119
Section 22	10 May 2025	2025/119
Section 23	10 May 2025	2025/119

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