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Dear Ed

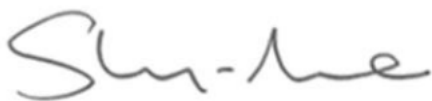
The Two Child Limit Payment (Scotland) Regulations 2026

I am writing to follow up on my previous correspondence regarding our work to mitigate the two-child limit for Universal Credit in Scotland. You will be aware that the UK Government announced on 26 November that they intend to lift the two-child limit on Universal Credit in April 2026.

Given the UK Government is lifting the two-child limit at source in April 2026 I have considered our position regarding the Two Child Limit Payment (Scotland) Regulations that were due to be laid on 26 November and have decided that we will not lay these regulations. We are instead considering how we can utilise the funding released to support our mission to eradicate child poverty.

I would like to thank the Commission again for your hard work on scrutinising these draft regulations.

Yours sincerely,



SHIRLEY-ANNE SOMERVILLE

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