2027 Scottish Local Government Elections
Directions to Returning Officers and Electoral Registration Officers from the Convener of the Electoral Management Board for Scotland

EMB
Electoral Management Board for Scotland

DIRECTIONS FOR THE DELIVERY OF THE 6 MAY 2027 SCOTTISH LOCAL GOVERNMENT ELECTIONS

BACKGROUND

1. The Local Electoral Administration (Scotland) Act 2011, as amended by the Scottish Elections (Representation and Reform) Act 2025, gives the Convener of the Electoral Management Board for Scotland (EMB) authority to make Directions to Returning Officers (ROs) and Electoral Registration Officers (EROs) in relation to the exercise of their functions in delivering the Scottish Local Government Elections.

PURPOSE OF DIRECTIONS

2. The EMB coordinates the delivery of elections across Scotland with a primary focus on the interests of the voter. The overall objective is to deliver results that will be accepted and trusted as accurate, resulting from election processes that are accessible, consistently delivered, efficient and secure.

3. This objective is achieved through resilient planning and competent delivery, providing a consistent voter experience. Any Directions the Convener has determined as appropriate should assist Returning Officers, Electoral Registration Officers and other persons in carrying out their functions in pursuit of these aims of consistency and resilience.

GOULD PRINCIPLE

4. These Directions are being made formally on 5 November 2026 before the start of the six-month period preceding the election in accordance with the Gould Principle.

5. The Directions reflect the law as is expected to apply at the time of the election, including various secondary legislation changes expected to come into force on 13 November 2026.

SCOPE FOR ADDITIONAL DIRECTIONS

6. The number of Directions has been kept to a minimum to avoid imposing unnecessary additional requirements on ROs and EROs. That said, the Convener of the EMB may make additional Directions in response to added information or changes in circumstances affecting the election. Consistent with paragraphs 2 and 3 above, any such Directions would only be to support consistency of administration or to promote resilience and appropriate contingency. Recognising the Gould Principle, the making of additional Directions within 6 months of the election will be avoided if possible.

ONGOING SUPPORT

7. The Convener of the Board, Malcolm Burr, with input from the Members of the EMB, its officers and advisers, is available to offer support and advice to ROs and EROs in the planning and delivery of the election. The Board will also engage with the Electoral Commission to access intelligence gained from their performance standards processes. This will support and inform the EMB's own oversight of the planning and delivery of the election across the 32 councils in Scotland.

8. The Returning Officer Vice-Convener of the EMB, Jim Savege, gives a regular briefing to SOLACE meetings, allowing Chief Executives collectively to consider election issues. He is also available to Returning Officers at that meeting or any other time to discuss concerns around the delivery of electoral events.

9. The broader community of electoral professionals in Scotland is supportive, experienced and willing to offer advice, expertise and support.

BRIEFING EVENTS, SEMINARS AND OTHER RESOURCES / SUPPORT

10. The EMB, jointly with the Electoral Commission, will provide further seminars, information and briefings in the coming months. All ROs and EROs should ensure that they are represented at these events. A suite of training material to support the implementation of the eCount activity is part of that project support from the contractor.

11. The Electoral Commission offers a suite of guidance, forms and resources to support Returning Officers and Electoral Registration Officers in the delivery of their work. They also provide support and advice on electoral matters and on any issues arising during planning and delivery of the election.

SUMMARY OF DIRECTIONS

NO.	WORKSTREAM	TOPIC
1	Ballot Papers	Ballot Paper Colour
2	Ballot Papers	Official Marks
3	Statutory Notices	Date of Publication of Notice of Election
4	Poll Cards	Date of dispatch of Poll Cards
5	Absent Votes	First dispatch of Postal Ballot Packs
6	Register Publication	Publication Date for Second Interim Election Notice of Alteration (SIENA)
7	Absent Votes	Postal Vote Determination Deadline
8	Absent Votes	Proxy Vote Determination Deadline
9	Absent Votes	Final Dispatch of Postal Ballot Packs
10	Polling	Equipment of the Polling Place: Information to the Voter Notice
11	Absent Votes	Royal Mail Sweep for Postal Votes
12	Verification and Count	Count Timing
13	Verification and Count	Declaration of Results
14	Results and Reporting	Publication of Information
Recommendations to Returning Officers and Electoral Registration Officers (not currently Directions)		
a	Verification and Count	Transparency at Box Opening
b	Accessibility	Electoral Commission Statutory Guidance and recent practice
c	Media Management	EMB Code of Conduct.

12. The table below provides a full statement of each Direction with a short comment where clarification might be useful, as has been the convention with Directions given by the Convener of the EMB for previous elections.

DIRECTIONS FROM THE CONVENER OF THE EMB FOR THE 2027 SCOTTISH LOCAL GOVERNMENT ELECTIONS (SLGE2027)

Malcolm Burr, 4 November 2026

	WORKSTREAM	DIRECTION
1	Ballot Papers Ballot Paper Colour	**Ballot papers must be WHITE; tendered ballot papers must be PINK.** *Comment* *The ballot paper is the fundamental voter facing document in the election. Production is an element of the eCounting contract and will be undertaken through a single print contract for the whole of Scotland, on two separate print sites to enhance resilience. This provides a consistent form of paper for all voters and supports a reliable, tested scanning process.* *Consideration has been given to the issues that affect the choice of colour for ballot papers, i.e.* • *previous practice in council elections;* • *a consistency of colours across Scotland to support national information and political campaigns;* • *a preference to avoid colours that are identified with political parties or policy campaigns; and* • *an avoidance of colours or colour schemes that might prove challenging to those with visual impairment.*
2	Ballot Papers Official Mark	**The Official Mark used for polling station ballot papers must be different from that used on those papers in postal ballot packs. Returning Officers must ensure that all ballot papers include the appropriate Official Marks as agreed by the EMB with the ballot paper print supplier.** *Comment* *ROs will be informed of the agreed Official Marks prior to ballot paper production to allow them to confirm that papers meet the specifications.* *The Official Marks will be secure designs (difficult to copy or imitate) that will not feature images, letters or numbers. A different mark on postal ballot papers will ensure that they are clearly distinct at the count and could be readily identified should any be found in polling station ballot boxes.*

	WORKSTREAM	DIRECTION
3	Notices Publication of Notice of Election	**Returning Officers must publish the Notice of Election on Monday 15 March 2027, 35 days before the poll. This allows nominations to be taken from the following day, Tuesday 16 March 2027.** ***Comment*** *A uniform publication date across Scotland provides consistency around the start of the nominations period and assists planning for campaigners, candidates and their agents. Consistency also supports communication with voters and public awareness of key dates.* *This is the earliest possible date for publication and allows the maximum length of nomination period. This benefits candidates and agents and allows Returning Officer teams to resource and plan for accepting and checking nominations more effectively, important given the volume of nominations that ROs will have to manage.* *As a result the **"pre-election period"** (the period of heightened sensitivity with respect to Council publicity activity) will start on this date (**Monday 15 March 2027**). This is properly an issue for Councils not Returning Officers, as it concerns the use of Council resources, but related queries often come to Election Teams.* *For clarity, the EMB is not directing councils on publicity restrictions. Councils should seek their own legal advice as required on this matter.*
4	Poll Cards Date of dispatch of Poll Cards	**Returning Officers must dispatch poll cards between Tuesday 16 March and Wednesday 17 March 2027.** ***Comment*** *The poll card data will be based on the register as published on 1 March 2027 which will include valid applications up to and including 8 February 2027.* *A two-day window is directed rather than a single date to promote consistency in voter experience across Scotland while allowing some flexibility for Returning Officers who work with different print suppliers for poll cards.* *The date of receipt by the electors will be reliant on the performance of the mail provider.*

	WORKSTREAM	DIRECTION
5	Absent Votes First dispatch of Postal Ballot Packs	**The first dispatch of postal votes should be made, by first class post, on Thursday 15 April 2027.** ***Comment*** *Legislation states that postal ballot papers and postal voting statements should be dispatched as soon as is practicable. Nominations will close at **4pm on Friday 2 April 2027**.* *A consistent date of dispatch will support national communication and voter awareness activities by the Returning Officer and the Electoral Commission and allow political parties and others to plan their own campaigns. The timing of receipt by voters is reliant on the performance of the postal service.* *The first dispatch will include all electors registered by **Tuesday 30 March 2027**, whose postal vote application has been approved by the data upload on **Wednesday 24 March**.*
6	Second Interim Election Notice of Alteration (SIENA) Publication Date	**Electoral Registration Officers must publish the Second Interim Election Notice of Alteration (SIENA) on Friday 9 April 2027.** ***Comment*** *With the publication of the SIENA on **Friday 9 April 2027**, a second dispatch of postal ballot packs will be sent to electors who have had a postal vote application approved since the data provided for the first dispatch.* *This second interim dispatch will be made around **Monday 19 April 2027.***

	WORKSTREAM	DIRECTION
7	Postal Vote Determination Deadline	**The final determination point for Postal Vote applications is to be 5pm on Tuesday 27 April 2027 (6 working days before the poll).** *Comment* *This Direction will achieve consistency in approach across all EROs in Scotland and is consistent with the Electoral Commission guidance Determining postal vote applications close to a poll | Electoral Commission This Direction relates only to the final determination of applications where further evidence or attestation is required.* *All postal vote applications will be subject to an identity check. Where the application fails the ID check, the ERO must seek documentary evidence of ID (Passport, Driving licence etc.) from the applicant or failing that an attestation. In practice, as the ERO is relying on the elector responding, this can take some time. Without a determination date the information could be supplied right up to the close of poll, and the elector would still have to be issued with a postal vote pack. That would not be a practical position for the RO.* *While it is always our wish to apply the general principle that the interests of the voter must be upheld and where possible preferred, that must be balanced against the practical constraints of making very late changes to polling registers and communicating such changes, and the potential risk to integrity if the postal vote was granted at a point on polling day at which the voter could already then have voted in person.* *This Direction will also allow clear messaging to be given by the Electoral Registration Officer to the elector on a deadline for the response along with the outcome of failure to respond by then and each elector will have at least 5 working days from submitting their application to respond.*

	WORKSTREAM	DIRECTION
8	Proxy Vote Determination Deadline	**The final determination point for Proxy Vote applications is to be 5pm on Polling Day 6 May 2027.** *Comment* *This Direction will achieve consistency in approach across all EROs in Scotland and is consistent with the Electoral Commission guidance Determining proxy vote applications close to a poll | Electoral Commission This Direction relates only to the final determination of applications where further evidence or attestation is required.* *All proxy vote applications will be subject to an identity check. Where the application fails the ID check, the Electoral Registration Officer must seek documentary evidence of ID (Passport, Driving licence etc.) from the applicant or failing that an attestation. In practice, as the Electoral Registration Officer is relying on the elector responding, this can take some time and without a determination date the information could be supplied right up to the close of poll* *However, determination after 5pm would make it impractical for the Electoral Registration Officer and Returning Officer to issue the proxy information.* *A 5pm deadline on polling day aligns with the Emergency Proxy provision and balances the interests of the voter with what is achievable for the Electoral Registration Officer and Returning Officer.* *This Direction will also allow clear messaging to be given by the Electoral Registration Officer to the elector on a deadline for the response along with the outcome of failure to respond by then and each elector will have at least 5 working days from submitting their application to respond.* *Please note that emergency proxies are a separate statutory process not affected by this Direction.*

	WORKSTREAM	DIRECTION
9	Absent Voting Final Dispatch of Postal Votes	**Returning Officers must ensure that there are at least three dispatches of postal ballot packs to ensure that they are sent as soon as possible. This may include a final manual dispatch by the Returning Officer. The final dispatch to all validly registered postal voters should be handed to the Royal Mail on Tuesday 27 April 2027 using the Final Election Notice of Alteration (FENA).** ***Comment*** *The postal ballot packs dispatched must include postal votes being sent to electors who are **temporarily** overseas e.g. on a holiday. There is no special provision for overseas voters for this election, although such numbers will be limited under this franchise. There will be service voters, those away for holidays and students with overseas addresses.* *There is also scope for manual dispatch by ROs should final dispatch numbers be small.*
10	Equipment of the Polling Place Information to the Voter notice	**Returning Officers must use the EMB-approved pictorial guidance for the statutory Information to the Voter notice issued for the election.** ***Comment*** *A standard guidance notice is always used but this Direction recognises that the Scottish Local Government Elections Amendment (No. 2) Order 2016 Page 14 - Form 13A Information to the Voter has a note in the legislation that states that the EMB will give direction on this matter.*

	WORKSTREAM	DIRECTION
11	Postal Votes Royal Mail Sweep	**Returning Officers must arrange with Royal Mail for a polling day sweep of the sorting office for their Council area to ensure that, as far as possible, all postal votes in the system are recovered.** *Comment* *The EMB will liaise nationally with Royal Mail, but local arrangements for the receipt of the sweep need to be made by each Returning Officer with their local Royal Mail representative. It is in the interest of the voters that every effort is made to recover all the postal votes returned.* *Recent experience is that there are increasing numbers of completed postal votes being handed in to polling places and council offices possibly due to a reduced confidence in the postal service. Returning Officers should ensure that they have plans in place to verify postal votes received from the polling places and council offices before the count the following day.*

	WORKSTREAM	DIRECTION
12	Verification and Count Count Timing	**Returning Officers must commence verification at 9am on Friday 7 May 2027.** ***Comment*** *There will be no overnight verification / counting of votes. This is consistent with the 2012, 2017 and 2022 Directions. For Local Government Elections in Scotland a "next day count" is now well-accepted, offering important resilience to the eCounting systems. There was also a next-day count for the 2021 and 2026 Scottish Parliament elections. Experience from those events suggested that a daytime count offered several advantages, including increased public engagement through the media.* *The Direction formalises the position that there will be no overnight count, but ensures that there will be no undue delay, with all Counts starting at* ***9am****.* *The Direction does not prevent an overnight reconciliation of unused/spoilt papers or the checking of Ballot Paper Accounts. If these tasks are done overnight candidates and agents must be notified and provision made for observation.* *For the avoidance of doubt, there is to be no overnight verification of ballot boxes or counting of votes.* *For the Returning Officers and the EMB, the priority is the production of accurate results in which the voter can have full confidence.* ***Accuracy is always more important than speed****.*
13	Verification and Count Declaration of Results	**The Returning Officer must use the wording in the "Declaration of Results" report generated by the eCount system to declare the result in each Ward.** ***Comment*** *The defined script supports a consistent and legal declaration of results in each contest, recognising the statutory responsibility of the Returning Officer to declare the result.* *Should there be eCount software or hardware system failure; production of a defective report; or a temporary system or power outage, the basic wording should still be used in any declaration.*

14	Results and Reports Publication of Information	**Returning Officers must publish the specified reports generated by the eCount system on their Council websites as soon as reasonably practicable after the final declaration of results, ordinarily within three hours of the completion of counting in all contested wards. For consistency, only these reports are to be published.** ***Comment*** *At the conclusion of each contest the following reports are to be downloaded to allow briefing of candidates and the declaration of the result by the Returning Officer:* • *Candidate Votes Per Stage Report; and* • *Declaration Report* *At the end of the election a folder will be produced with a full set of reports for publication to the Returning Officer website.* *The Returning Officer will* ***also*** *need to add the* ***Preferences By Ballot Box Report*** *after amalgamation of any boxes with fewer than 200 ballot papers issued. Reports to be published are now in accessible pdf format.* *1. Declaration of Results (pdf)* *2. Preference Summary (pdf)* *3. Transfers (pdf)* *4. Candidate Votes per Stage (pdf)* *5. Preference Profile (blt file)* *6. Preferences by Ballot Box (see above)* *Publication of this set of reports will allow the Returning Officer to fulfil the requirements of the Election Order in 56 (c). Previously Returning Officers were directed to publish a "First Preference" report. That is no longer directed as the data is available elsewhere in a simpler format.* *Note also that The Scottish Local Government Elections (Election Agents, Expenses and Publication of Information) Amendment Order 2026 provides that all postal vote ballot papers cast in a ward must be treated as if cast at an additional polling station in that ward for the purposes of publishing information on voting – i.e. they are combined as a single "box".* ***There must be no combination with a polling station box.***

	WORKSTREAM	DIRECTION
		Where station boxes are merged, combination must be with boxes that are from adjacent and similar polling districts, as far as is practicable. Postal and polling station ballot paper data should be kept separate and ***must not be mixed for publication of voting information.***
Recommendations to Returning Officers and Electoral Registration Officers (not currently Directions). *While not formally given as Directions, Returning Officers and Electoral Registration Officers should give appropriate attention to the following areas.*		
a	**Transparency at Box Opening**	**Returning Officers should ensure adequate space, access and facilities to allow candidates and agents to observe the opening of ballot boxes, the unfolding of papers and their orientation in preparation for scanning.** This element of the process needs to be adequately resourced as otherwise it can be a bottleneck delaying the whole count. *Comment* *In the interests of transparency and the support of scrutiny every effort should be made to allow this process to be observed as it is a unique opportunity for candidates/agents to have sight of the papers, which will be prepared for scanning face up.* *To achieve* ***confidence in the result*** *of an election all processes should be transparent, accurate, auditable and evidenced, while maintaining secrecy.* *Full and effective scrutiny of processes is a crucial element in promoting confidence in and acceptance of results.*

	WORKSTREAM	DIRECTION
b	Accessibility	*The Electoral Commission has produced statutory guidance regarding the accessibility of elections, and the Scottish Local Government Elections Amendment Order 2026 requires Returning Officers to have regard to that guidance.* *The general principles and actions that were identified in the February 2024 recommendations remain relevant and valid and Returning Officers and Electoral Registration Officers will wish to review them as they plan for May 2027. Returning Officers should also have regard to Recommendation 1 of the Electoral Commission's Report on the 2026 Scottish Parliament election, published on 14 September 2026 which states that "Awareness of the accessibility support available at polling stations should be increased."* *ROs and EROs should also engage with local disability organisations during election planning.* *The measures applied for the 2026 Scottish Parliament Election – audio ballot papers, additional tactile voting devices and training for polling staff in assisting visually impaired voters – should be continued.*
c	Media Management	*The EMB is producing a Memorandum of Understanding / Code of Conduct with the Scottish Parliamentary Journalists Association for working with media at election counts. This should be available by the end of 2026.* *Returning Officers should have regard to this in their engagement with the media. There should be a recognition of the primacy of the count process and its integrity, but also of the importance of the media for communication with voters and supporting transparency and scrutiny.* *Any media access arrangements should always:* • *preserve ballot secrecy;* • *not impede the count process; and* • *apply equally to all accredited media organisations.*

PERFORMANCE MONITORING

13. It is not in the remit of the EMB to monitor the performance of ROs and EROs. However, legislation gives the Convener power to make these Directions and ROs and EROs are required to comply with them as they would with the other election

rules. ROs and EROs who have concerns about their ability to comply with any Direction should raise these immediately with the Convener.

14. As usual, the Electoral Commission will monitor compliance with these Directions in their usual performance monitoring engagement and activity. The performance standards form part of a package which supports ROs and EROs with planning for and delivering well-run electoral services. Performance standards are linked below.

    Performance standards for Returning Officers | Electoral Commission

    Performance standards for Electoral Registration Officers | Electoral Commission

ELECTORAL COMMISSION TIMETABLE FOR THE SCOTTISH LOCAL GOVERNMENT ELECTION ON THURSDAY 6 MAY 2027

15. The Electoral Commission has published an updated project plan, risk register and timetable on its website.

16. The days which are disregarded in calculating the timetable are Saturday, Sunday, Good Friday, Easter Monday, any bank holidays and any day appointed for public thanksgiving or mourning. The timetable may change in the event of days being appointed for public thanksgiving or mourning. New legislation may affect the times and dates set out below.

17. The timetable contains the statutory deadlines as set out in the election rules. Directions and events which may be issued by the Convener of the Electoral Management Board for Scotland appear in boxes shaded in blue.

Event	Working days before poll (deadline if not midnight)	Date
Publication of Notice of Election	Not earlier than the thirty-fifth day before the date of the poll and not later than the twenty-eighth day before the date of the poll	*Not earlier than* ***15 March*** *and not later than Thursday 25 March* Directed by Convener of EMB as **15 March 2027**
Dispatch of poll cards to electors	As soon as practicable after the issue of notice of election	Directed by Convener of EMB as **Tuesday 16 March/Wednesday 17 March 2027**

Event	Working days before poll (deadline if not midnight)	Date
Delivery of nomination papers	Not later than 4pm on any working day from the day after the publication of notice of election until 4pm on the twenty-third day	Not later than 4pm on any working day after the publication of the notice of election until 4pm on Friday 2 April
Deadline for withdrawals of nomination	23 days (4pm)	4pm on Friday 2 April
Deadline for the notification of appointment of election agents	23 days (4pm)	4pm on Friday 2 April
Publication of Notice of Poll, including situation of polling stations	As soon as practicable after the deadline for withdrawals	As soon as practicable after 4pm on Friday 2 April
Publication of the First Interim Notice of Alteration	23 days	Friday 2 April
Publication of the Second Interim Notice of Alteration	Between 22 days and 6 days	*Between Monday 5 April and Tuesday 27 April* Directed by Convener of EMB as **Friday 9 April 2027**
First dispatch of postal ballot packs		Directed by Convener of EMB as **Thursday 15 April**
Deadline for receiving applications for Registration	12 days	Monday 19 April
Deadline for receiving new postal vote and postal proxy applications, and for changes to existing Postal or Proxy votes	11 days (5pm)	5pm on Tuesday 20 April
Deadline for new applications to vote by proxy (not postal proxy or emergency proxies)	6 days (5pm)	5pm on Tuesday 27 April

Event	Working days before poll (deadline if not midnight)	Date	
Final dispatch of postal ballot packs		Directed by Convener of EMB as **Tuesday 27 April 2027**	
Publication of Final Election Notice of Alteration	5 days	Wednesday 28 April	
Deadline for notification of appointment of Polling and Counting Agents	5 days	Wednesday 28 April	
POLLING DAY	**0 (7am to 10pm)**	**7am until 10pm on Thursday 6 May**	
Deadline for Emergency Proxy applications	0 (5pm)	5pm on Thursday 6 May	
Last time that electors can apply for a replacement for a lost and spoilt postal vote	0 (5pm)	5pm on Thursday 6 May [as set out in The Representation of the People (Postal Voting for Local Government Elections) (Scotland) Amendment Regulations 2026]	
Last time to alter the Register due to clerical error or Court decision	0 (9pm)	9pm on Thursday 6 May	
Verification and count		**Directed by Convener of EMB to commence at 9am on Friday 7 May 2027**	
Latest date for candidates to submit their Return and agent declaration	35 calendar days*	If the result is declared:	Deadline for return:
		Friday 7 May	Friday 11 June
		Any declaration made on 8 May or 9 May	Monday 14 June

Event	Working days before poll (deadline if not midnight)	Date
Sending postal vote identifier rejection notices	Within 3 months beginning with the date of poll	Friday 6 August

*Although these deadlines are calculated on calendar days, the deadline cannot fall on a dies-non. The deadline will in that case be the next working day.

APPENDIX: BACKGROUND

DEVELOPMENT OF THE DIRECTIONS

18. The Convener has been making formal Directions to Returning Officers and Electoral Registration Officers to support the delivery of Scottish Local Government Elections since 2012. The Directions have become a recognised and valued element of election planning providing clarity on key elements of the process for candidates, political parties, campaigners and the media, as well as for the Returning Officers and Electoral Registration Officers who must comply with them.

19. Accordingly, the Directions for the 2027 Scottish Local Government Elections which follow are based on previous experience, informed by lessons learned by the whole electoral community from earlier electoral events. The recent experience of the successful administration of the Scottish Parliament Elections in May 2026, and to a lesser extent the UK Parliamentary General Election in 2024, with its challenges around print and postal vote administration, has informed the drafting of these Directions.

20. Elections are increasingly delivered in volatile conditions with limited resources and sometimes fragile supply chains. The Directions are intended to treat risks where possible.

CONSULTATION

21. As required by legislation, the Directions have been the subject of formal consultation within the EMB, which includes both ROs and EROs, and with the Electoral Commission. The final Directions reflect issues identified and comments made in those consultations.

22. There have been extensive discussions with print and IT contractors and with Royal Mail, to ensure that key suppliers are aware of, and able to fulfil, the production schedules that will be required by the Directions.

23. The Directions have been shared in draft with Returning Officers and Electoral Registration Officers with opportunity for their comment and feedback.

24. This informal consultation has allowed Returning Officers, Electoral Registration Officers and suppliers to incorporate the key dates and other measures into their planning.

25. Following discussion of comments, the EMB approved this final set of Directions at the end of October 2026. Following the Board's approval, the Convener is now content formally to make the Directions which are presented in this document.

ACCESSIBILITY

26. In February 2024, in support of the delivery of the UK Parliamentary General Election, the Convener of the EMB identified a series of *recommended* measures to be taken by ROs and EROs to improve the accessibility of elections. As was the case for the Scottish Parliament Elections in May 2026, no specific directions are being made in this area for the Scottish Local Government Elections in May 2027. However, the Electoral Commission has produced statutory guidance regarding the accessibility of elections and the Scottish Local Government Elections Amendment Order 2026 requires Returning Officers to have regard to that guidance.

27. The general principles and actions that were identified in the February 2024 recommendations remain relevant and valid and ROs and EROs will wish to review those as they put their plans in place for May 2027.

28. Returning Officers all made audio versions of the ballot papers available in May 2026, often with the support of the RNIB, to be used in conjunction with the new cardboard overlay to support voters with visual impairment. It is expected that the same provision will be made for May 2027.