

Parliamentary Bureau – Approval of Scottish Statutory Instrument

Affirmative instruments

[Council Tax \(Variation for Unoccupied Dwellings\) \(Scotland\) Amendment Regulations 2023 \(SSI 2023/Draft\)](#)

1. Under Rule 10.6.5, the Bureau is required to lodge the following motion—

George Adam on behalf of the Parliamentary Bureau: That the Parliament agrees that the Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2023 (SSI 2023/Draft) be approved.

Purpose

2. To remove the restriction on local authorities imposing a Council Tax increase on second homes. Instead, local authorities will be able to increase the amount of Council Tax payable on second homes by up to 100%. In this scenario the amount of Council Tax payable could be as much as double the full rate of Council Tax.
3. The Regulations also provide for an exclusion of the ability of local authorities to impose a premium of up to 100% on the amount of Council Tax payable on any property which has been unoccupied for at least 12 months, where the property has been purchased by a new owner within the past six months, and repairs or renovations are being undertaken. Local authorities will have discretion to extend the period for which the exclusion applies, where they consider that it is appropriate to do so in order to enable works to be completed.

Consideration by committee

4. At its meeting on 5 December 2023, after debate, the Local Government, Housing and Planning Committee agreed to recommend by division (For 3, Against 0, Abstentions 2) that the Regulations be approved. The Committee report was published on 7 December 2023.

Decision

5. Business Managers are invited to note that the above motion will be lodged.
6. Business Managers should reserve their position if their party intends to speak against or oppose the motion.

Parliamentary Business Team
December 2023