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I am writing following the Cost of Living Support debate on 22 June and proposals to recover the UK Government's Energy Bill Support Scheme £400 energy credit from second home owners, through a Council Tax levy.

The Scottish Government is committed to a fairer, more inclusive and fiscally sustainable form of local taxation. As you'll be aware the Programme for Government 2021 committed to establishing a working group to oversee deliberative engagement on local government funding, including Council Tax. I am pleased that Scottish Ministers will soon convene the Joint Working Group, with representation from Scottish Greens and COSLA, on Sources of Local Government Funding and Council Tax.

Within its remit, this group will give consideration to options for changes to Council Tax, reflecting the current circumstances created by the cost crisis. This includes the provision of powers to allow local authorities to increase the rate of Council Tax on second and empty homes to support best use of existing housing stock. We will take account of the Group's conclusions in developing proposals for public engagement and consultation.

The Joint Working Group will also consider approaches to longer term reform, including the development of effective deliberative engagement on sources of local government funding.

I have written in similar terms to Mark Griffin MSP.

I hope this is helpful.

TOM ARTHUR

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