

# **Plans to increase council tax on empty and second homes**

**The Scottish Government plans to enable councils to raise the amount of council tax paid on empty and second homes. Details of this scheme will be included in a new consultation to help increase housing availability.**

First Minister, Humza Yousaf, announced the proposals at the Scottish Trades Union Congress on Monday and these could give councils powers to charge up to double the full rate of council tax on second homes from April next year.

The proposed alteration to the tax rules would bring second homes into line with long-term empty homes from next year. The joint consultation with COSLA will also ask for views on further powers to charge more than double rate on both empty and second homes in future years.

**Latest figures show that in January 2023 there were 42,865 long-term empty homes in Scotland.**

The consultation will also ask for views on whether there should be changes to the definition of when a property offering self-catered accommodation becomes liable for non-domestic rates.

The plans will deliver on commitments in The Scottish Government's Housing to 2040 strategy and Bute House Agreement

with the Scottish Green Party to enable councils to prioritise homes for living in and manage the impact of second or long-term empty homes.

Ahead of the consultation opening, the First Minister said: “We want everyone in Scotland to have an affordable home that meets their needs and this work to improve the availability of sustainable long-term housing opportunities is a core part of that.

“By recognising the important role councils have in considering local needs, these proposals aim to strike a balance between good housing supply and helping communities to thrive and benefit from tourism.

“I encourage anyone who is interested to respond to the consultation as we try to prioritise homes for living in, seeking a fair contribution to local services from everyone and recognising the benefits to local economies from self-catering accommodation and second homes.

“All responses will be carefully considered before legislation is introduced to the Scottish Parliament.”

COSLA Resources Spokesperson Councillor Katie Hagmaan said: “Local government in Scotland is committed to supporting access for everyone in Scotland to an affordable home.

“That is why we are pleased to be launching this joint consultation, as we work to meet the shared aim of creating the right balance to increase the availability of housing and a taxation system that is fair for the tourism industry.

“We also welcome the greater fiscal empowerment for councils to reflect local circumstances this would introduce. Any additional funding created by these changes under consultation will enable councils to invest in local needs and support sustainable communities.

“We are pleased to be jointly working with the Scottish Government on this vital area of work and we look forward to considering the responses.”



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