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19<sup>th</sup> February 2026

Dear Kenneth,

## **UPDATING COSTINGS IN RELATION TO INTENTION TO DEFER THE COMMENCEMENT OF THE BUILDING SAFETY LEVY FROM APRIL 2027 TO APRIL 2028**

At the meeting of the Finance and Public Administration Committee on 18 November 2025, I announced that the commencement date for the Scottish Building Safety Levy (SBSL) would be deferred by one year, from April 2027 to April 2028.

Following this, and ongoing tax development work between the Scottish Government and Revenue Scotland, the Scottish Government contacted the organisations that had contributed to the preparation of the Financial Memorandum that was published alongside the Bill as introduced to enquire as to the impact of any new information on the costings they initially provided.

The below summarises the responses received from those organisations.

### **Revenue Scotland**

Revenue Scotland wrote to the Finance and Public Administration Committee on 24 October 2025 to inform the Committee that *actual capital cost will be lower than that shown in the Financial Memorandum*.<sup>1</sup>

Following further development work, Revenue Scotland has reported an approximate £400,000 saving in its non-staff set-up costs. The Financial Memorandum published alongside the Bill at introduction estimated these costs as £1,612,500, and they have now reduced to £1,179,000, as shown in the table below.

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<sup>1</sup> [Building Safety Levy \(Scotland\) Bill - written submission from Revenue Scotland](#)

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<b>Revenue Scotland Set up costs – non staff</b>	<b>FY 25/26 (£)</b>	<b>FY 26/27 (£)</b>	<b>FY 27/28 (£)</b>	<b>Total (£)</b>
Gateway Review	10,000	0	10,000	20,000
Digital Assurance	0		10,000	10,000
Comms, engagement & publications	0	0	3,000	3,000
Software/Telephony licences	0		4,500	4,500
Travel	0	0	2,000	2,000
IT Kit	0		20,000	20,000
Linets	0		2,000	2,000
H&S procurement	0		5,000	5,000
IT Shared Services	0	0	5,000	5,000
HR Shared Services	0	0	2,500	2,500
Operational non staff costs	0	0	5,000	5,000
IT costs	160,000	220,000	720,000	1,100,000
<b>Total Non Staff (of which capital)</b>	<b>170,000 (160,000)</b>	<b>220,000 (220,000)</b>	<b>789,000 (720,000)</b>	<b>1,179,000 (1,100,000)</b>

In relation to staffing, the Financial Memorandum published alongside the Bill at introduction estimated set-up costs of £1,612,500 and running costs of £545,309 (once the tax is operational). While Revenue Scotland have been able to realise efficiency savings in relation to staffing numbers, the monetary benefit has been offset by changes to inflation and updated pay arrangements. Additionally, not all overheads associated with staff were included in Revenue Scotland's initial submission and this has been rectified in these updated figures. As such, there is no significant change to these costs (<£10,000) as compared to the Financial Memorandum published alongside the Bill at introduction. Revenue Scotland can provide further information on these costs should the Committee require it.

### **Scottish Fiscal Commission**

The Scottish Fiscal Commission provided an updated cost appraisal to the Scottish Government following the deferment to April 2028, and, outwith inflation and updated pay arrangements, there were no significant changes as compared to the Financial Memorandum published alongside the Bill as introduced.

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## **Scottish Courts and Tribunals Service**

The Scottish Courts and Tribunals provided an updated cost appraisal to the Scottish Government following the deferment to April 2028, and, outwith inflation and updated pay arrangements, there were no significant changes as compared to the Financial Memorandum published alongside the Bill as introduced.

I hope the above is helpful to the Committee.

Yours sincerely,

**IVAN MCKEE MSP**

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