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Scottish Government
Riaghaltas na h-Alba

Ariane Burgess Convener
Local Government, Housing and Planning Committee

By Email:

27 October 2025

Dear Ariane,

Publication of The Future of Council Tax in Scotland Consultation

I am writing to inform the Committee that the Scottish Government, jointly with COSLA, has today published our consultation on council tax reform - [Consultation: The Future of Council Tax in Scotland](#).

This consultation forms part of the joint programme of engagement agreed through the Joint Working Group on Council Tax Reform, which Councillor Katie Hagmann and I co-chair.

We believe that reform can only proceed if there is a consensus in favour of it. The Scottish Government does not believe that such consensus currently exists, which is why this consultation has been launched. The aim of this work is not to advocate for a specific model of reform but to examine whether a unified position on the future of Council Tax can be achieved.

Any changes to council tax must be informed by robust evidence and wide public consultation. Analysis produced by the Institute for Fiscal Studies provides the evidence base for this process, modelling potential reform options and assessing their distributional impacts across households and regions. The IFS analysis report has been published alongside the consultation - '[Revaluation and reform of council tax in Scotland: design considerations and potential impacts](#)'.

The consultation, supported by independent analysis from the Institute for Fiscal Studies (IFS), presents a series of illustrative reform options. These are designed to stimulate discussion rather than propose firm policy. They include, updating property values to reflect the modern housing market, changing and adding property bands, adjusting relative charges between bands, and exploring options for transitional relief schemes, deferral schemes, and expansion of the Council Tax Reduction scheme to support lower-income households. The Scottish Government is not advocating for any single model of reform, and none of the options in the consultation or the report represent Government policy.

To ensure we can deliver the meaningful public engagement necessary to build consensus, the consultation will run for 14 weeks closing on 30 January 2026. This extended period reflects our aim to maximise participation from the public and stakeholders. The programme of engagement and will also be supported by town-hall events across Scotland and focused roundtable discussions with experts and key stakeholders.

The findings will inform the next Parliament's consideration of potential next steps, and ensure that future decisions are grounded in evidence and reflect the views of the public. I will continue to keep the Committee informed as this work progresses, including on the outcome of the consultation and its analysis.

Yours sincerely,

Shona Robison

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