

# **Correspondence from Highland Council regarding Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2026, 12 February 2026**

Ariane Burgess MSP  
Convener  
Local Government Housing & Planning Committee

Dear Ms Burgess

## **Council Tax (Variation for Unoccupied Dwellings) (Scot) Amendment to Regs 2026 Draft**

Thank you for your letter of 6 February 2026 regarding the Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2026 (Draft).

The Highland Council very much welcomes the proposed Amendment Regulations, which if passed, will remove the current cap on council tax premiums for 2nd homes and long-term empty properties, thus providing local authorities with discretionary powers to set charges that meet local needs.

In June 2024, the Council agreed a Highland Housing Challenge in recognition of both the issues in meeting the current need for housing across communities in Highland and the anticipated future demand for housing based upon the economic opportunities coming to the area. Based on an assessment undertaken as part of work on development of the business case for the Inverness and Cromarty Firth Green Freeport, forecasts suggest that 24,000 new homes are required over the next 10 years to meet housing demand in Highland. This is 12,000 more than the current anticipated completion rates of 12,000 over this period. It is important to note that this is housing across all tenures and types across the Highland area. A significant shift is therefore required in order to deliver against this demand. The proposed changes to lift the cap on council tax charges for 2nd homes and long-term empty properties are welcome and provide opportunities to help with these changes.

Please find attached copy letter that I wrote to the Cabinet Secretary for Housing on 28 November 2025 seeking assurance that the required legislation will be implemented to enable the Council, should it wish to do so, to make use of the flexibility to increase council tax premiums for second homes and long term empty properties from 1 April 2026. I also attach the Minister's response. Given there are currently 3,303 2nd homes in Highland and 2,483 long term empty properties, the Council welcomes the flexibility the Amendment Regulations can provide.

Please also note that the Council's Medium Term Financial Plan, as reported on 11 December 2025, included a copy of my attached letter as we considered it important that this matter was reported publicly. The full report can be accessed at the following link,

[https://www.highland.gov.uk/download/meetings/id/86130/item\\_5\\_medium\\_term\\_financial\\_plan\\_update](https://www.highland.gov.uk/download/meetings/id/86130/item_5_medium_term_financial_plan_update)

Yours sincerely / Leis gach deagh dhùrachd,

**Councillor Raymond Bremner  
Leader of the Highland Council**

**An Comhairliche Raymond Bremner  
Ceannard Chomhairle na Gàidhealtachd**

## **Annexe A: Letter from Highland Council to Scottish Government, 28 November 2025**

Màiri McAllan MSP  
Cabinet Secretary for Housing  
The Scottish Government

Dear Màiri

### **Housing (Scotland) Act 2025**

I welcome the news that the Housing (Scotland) Act 2025 has now become law. This Act represents one of the most significant reforms to Scottish housing law in recent years and will make real difference to the lives of tenants across Scotland.

As you know one of the provisions of the Act removes the cap for councils to increase Council Tax on second homes and long term empty properties.

As part of our budget planning, we are currently considering our approach to this new flexibility. It would therefore be extremely helpful if you could provide an assurance that the required secondary legislation to give effect to this provision of the Act will be implemented to enable the Council, should it choose to do so, to make use of this flexibility to increase council tax on second and empty homes from 1 April 2026.

I look forward to hearing from you.

Yours sincerely / Leis gach deagh dhùrachd,

**Councillor Raymond Bremner  
Leader of the Highland Council**

**An Comhairliche Raymond Bremner  
Ceannard Chomhairle na Gàidhealtachd**

## **Annexe B: Letter from Scottish Government to Highland Council, 21 January 2026**

Dear Councillor Bremner,

Thank you for your letter welcoming the Housing (Scotland) Act 2025 and for highlighting the importance of the flexibility it provides in relation to Council Tax on second homes and long-term empty properties.

I can confirm that section 75 of the Act, which removes the previous statutory cap on Council Tax premiums for unoccupied dwellings, came into force on 12 January 2026. This change enables Scottish Ministers to make regulations conferring powers on local authorities to vary the amount of Council Tax payable on such dwellings without a default limit, unless a limit is prescribed by Ministers.

We intend to lay regulations later this month which, subject to Parliamentary approval under the affirmative procedure, will remove the existing legislative cap on Council Tax premiums. If agreed, this will deliver our Programme for Government 2025 commitment and enable local authorities to determine the level of Council Tax premium that applies from 1 April 2026 to second homes and long-term empty homes, reflecting local housing pressures and circumstances. We also plan to issue statutory guidance to support Councils in exercising these powers.

Thank you again for your engagement on this important matter.

Yours sincerely

**Shona Robison**  
**Cabinet Secretary for Finance and Local Government**