



The Scottish Parliament  
Pàrlamaid na h-Alba

## Local Government, Housing and Planning Committee

Via Email

**6 February 2026**

Dear

### **Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2026 [draft]**

I am writing to seek your views on the [Council Tax \(Variation for Unoccupied Dwellings\) \(Scotland\) Amendment Regulations 2026 \[draft\]](#) which were laid before the Scottish Parliament on 28 January 2026.

As set out in its accompanying [Policy Note](#), the instrument removes the existing legislative cap on the imposition by local authorities of council tax premiums for second homes and long-term empty homes, and to enable local authorities to determine how those premiums apply in their area. The regulations are set to come into force from 1 April 2026.

The Committee would welcome your views on the regulations, and their implications for local authorities.

In addition, Members would be grateful for an indication of the number of a) long-term empty and b) second homes in your local authority area.

I would be grateful for your response by **Monday 16 February 2026**.

Yours sincerely,

**Ariane Burgess MSP**  
Convener