

Building Safety Levy (Scotland) Bill

Marshalled List of Amendments selected for Stage 3

The Bill will be considered in the following order—

Sections 1 to 52

Long Title

Amendments marked * are new (including manuscript amendments) or have been altered.

Section 1

Michael Marra

6 In section 1, page 1, line 12, at end insert—

<() Notwithstanding sections 4 and 5, the levy may not be charged on building control events where construction or conversion work commenced before 1 April 2028.>

Section 5

Meghan Gallacher

7 In section 5, page 4, line 2, after <is> insert<—

() a building or part of a building for which an application of a building warrant has, in accordance with Part 2 of the Building (Scotland) Act 2003, been made on or before 1 April 2028, or

()>

Michelle Thomson

8 In section 5, page 4, line 2, after <is> insert <—

() a building or part of a building which is a residence that is, at the first point of sale, sold to a first-time buyer (within the meaning of schedule 4A of the Land and Buildings Transaction Tax (Scotland) Act 2013), or

()>

Liz Smith

9 In section 5, page 4, line 22, at end insert—

<() created by the conversion of a historic building.>

Section 6

Michelle Thomson

10 In section 6, page 4, line 39, at end insert—

<() make further provision to remove a building where that building is sold to a first-time buyer.>

After section 8

Michael Marra

11 After section 8, insert—

<PART

INDEPENDENT ASSESSMENT

Independent sensitivity assessment

- (1) The Scottish Ministers must, not before the indicative rate (or rates) of the levy applicable to a taxable building control event have been published—
 - (a) make arrangements for an independent expert to—
 - (i) conduct an assessment of the likely impact of the levy on the housing market,
 - (ii) prepare a report on that assessment, and
 - (b) publish and lay a copy of the report on the assessment before the Scottish Parliament.
- (2) The report laid under subsection (1)(b) must include consideration of—
 - (a) the impact of the levy on the new build housing sector, in particular—
 - (i) rural sites,
 - (ii) brownfield development,
 - (iii) small and medium-sized developers,
 - (iv) the retention of existing, and inflows of new, private capital investment for the new build housing sector in Scotland,
 - (v) the delivery of affordable housing across Scotland, including houses delivered through agreements in accordance with section 75 of the Town and Country Planning (Scotland) Act 1997,
 - (vi) the Scottish Ministers' home building strategy and all-tenure home building target,
 - (vii) the viability of developments by local authority area,
 - (b) the revenue forecast for the levy,
 - (c) the rate (or rates) of the levy set under section 9(2),
 - (d) the funding requirements of the Cladding Remediation Programme.
- (3) In this section, “Cladding Remediation Programme” is to be construed in accordance with sections 3, 4, 7 and 8 of the Housing (Cladding Remediation) (Scotland) Act 2024.>

Before section 9

Michael Marra

12 Before section 9, insert—

<Indicative rates

- (1) The Scottish Ministers must publish the indicative rate (or rates) of the levy applicable to a taxable building control event.
- (2) Before publishing the indicative rates under subsection (1), the Scottish Ministers must—
 - (a) commission an independent sensitivity assessment on the impact of the levy on the housing market, and
 - (b) lay a copy of that assessment before the Scottish Parliament.>

Section 9

Michael Marra

13 In section 9, page 5, line 34, at end insert—

- <() Regulations under subsection (2) may not—
- (a) be made until such time as—
 - (i) an independent sensitivity assessment has been completed in accordance with section (*Indicative rates*)(2), and
 - (ii) the indicative rate (or rates) of the levy applicable to a taxable building control event have been published in accordance with section (*Indicative rates*)(1),
 - (b) come into force before the expiry of 22 months beginning with the day on which the requirements set out in paragraph (a) are met.>

Michael Marra

14 In section 9, page 5, line 34, at end insert—

- <() Regulations under subsection (2) may not be made until such time as a report is laid under section (*Independent sensitivity assessment*)(1)(b).>

Section 11

Ivan McKee

5 In section 11, page 7, line 27, leave out subsection (1) and insert—

- <() The Scottish Ministers may, by regulations, make provision for and in connection with reliefs from the levy in relation to certain building control events, which may be deducted under Step 2 of section 10(1).
- () The Scottish Ministers must, as soon as reasonably practicable after the day on which subsection (1) comes into force, lay before the Scottish Parliament for approval by resolution a draft Scottish statutory instrument containing the first regulations under subsection (1).

- () If the Scottish Parliament approves the draft Scottish statutory instrument, the Scottish Ministers must make the regulations contained in the draft instrument.>

Michelle Thomson

- 15 In section 11, page 7, line 34, at end insert—

<() create a relief, or partial relief, for residential units sold to first-time buyers.>

Section 12

Ivan McKee

- 2 In section 12, page 8, line 4, leave out from <29> to <deducted> in line 5 and insert <In each financial year, a taxpayer is entitled to deduct 29 building control events (a “levy-free allowance”)>

Ivan McKee

- 3 In section 12, page 8, line 7, leave out from the first <a> to the end of line 8 and insert <the levy-free allowance.>

Section 13

Ivan McKee

- 4 In section 13, page 8, line 35, after <Scotland> insert <by reimbursing, defraying or otherwise paying the costs of remediation, mitigation, or prevention works (and any work associated with or ancillary to those works) in buildings with an external wall cladding system, including work to produce surveys, assessments or reports>

Before section 45

Mark Griffin

- 16* Before section 45, insert—

<Assessment of likely impact of the levy on the housing emergency

- (1) The Scottish Ministers must, as soon as reasonably practicable after Royal Assent, carry out an assessment of the likely impact of the levy on—
 - (a) the housing market,
 - (b) the delivery of all-tenure housing in Scotland, and
 - (c) the national housing emergency.
- (2) The Scottish Ministers must publish a report on the assessment carried out under subsection (1).
- (3) The Scottish Ministers must—
 - (a) lay the report mentioned in subsection (2) before the Scottish Parliament, and
 - (b) no later than 6 months after laying the report under paragraph (a), lodge a motion asking the Parliament to agree to approve the report.>

After section 45

Mark Griffin

17 After section 45, insert—

<Impact of levy on home building completions

- (1) The Scottish Ministers must, where they are required to prepare and publish any report or assessment in this Act, assess the impact of the levy on home building completions across all tenures.
- (2) Any assessment of the levy on home building completions under subsection (1) must be published alongside the respective report.
- (3) In this section, “home building completion” means—
 - (a) the acceptance of a completion certificate in accordance with section 18 of the Building (Scotland) Act 2003 in respect of the construction of, or conversion of, a building or part of a building, or
 - (b) if earlier, the grant of permission for the temporary occupation of that building under section 21(3) of that Act in respect of that construction or conversion.>

Section 46

Liz Smith

18 In section 46, page 26, line 3, at end insert—

<“historic building” means a building which—

- (a) is a listed building within the meaning of section 1 of the Planning (Listed Buildings and Conservation Areas) (Scotland) Act 1997, or
- (b) is situated within a conservation area designated under section 61 of that Act,>

Section 48

Mark Griffin

19 In section 48, page 27, line 9, leave out <, 21A(1) and 51A(2)> and insert <and 21A(1).>

Section 51

Mark Griffin

20 In section 51, page 27, line 30, after <sections> insert <(Assessment of likely impact of the levy on the housing emergency),>

Mark Griffin

21 In section 51, page 27, line 33, at end insert—

<() Regulations under subsection (2) may not be made until the report under section (Assessment of likely impact of the levy on the housing emergency)(2) has been published and voted on

by the Scottish Parliament in accordance with a motion lodged under subsection (3)(b) of that section.>

Section 51A

Mark Griffin

- 22** In section 51A, page 28, line 5, leave out from <15> to end of line 13 and insert <10 years beginning with the day on which this section comes into force.>

© Parliamentary copyright. Scottish Parliamentary Corporate Body

The Scottish Parliament's copyright policy can be found on the website - www.parliament.scot or by contacting Public Information on 0131 348 5000.

Published in Scotland by the Scottish Parliamentary Corporate Body

All documents are available on the
Scottish Parliament website at

www.parliament.scot/documents

For information on the Scottish Parliament contact
Public Information on:

Telephone: 0131 348 5000

Textphone: 0800 092 7100

Email: sp.info@scottish.parliament.uk
