Council Tax (High Value Dwellings etc.) (Scotland) Bill

Statements on legislative competence

As required under Rule 9.3.1 and 1A of the Parliament's Standing Orders, these statements on legislative competence are published to accompany the Council Tax (High Value Dwellings etc.) (Scotland) Bill, introduced in the Scottish Parliament on 18 November 2026. The following other accompanying documents are published separately:

- a Financial Memorandum (SP Bill 2–FM);
- Explanatory Notes (SP Bill 2–EN);
- a Policy Memorandum (SP Bill 2–PM);
- a Delegated Powers Memorandum (SP Bill 2–DPM).

Presiding Officer's statement on legislative competence

On 12 November 2026, the Presiding Officer (Kenneth Gibson MSP) made the following statement:

> "In my view, the provisions of the Council Tax (High Value Dwellings etc.) (Scotland) Bill would be within the legislative competence of the Scottish Parliament."

Scottish Government statement on legislative competence

On 18 November 2026, the Deputy First Minister and Cabinet Secretary for Finance and Local Government (Jenny Gilruth MSP) made the following statement:

> "In my view, the provisions of the Council Tax (High Value Dwellings etc.) (Scotland) Bill would be within the legislative competence of the Scottish Parliament."

Council Tax (High Value Dwellings etc.) (Scotland) Bill

Statements on legislative competence

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