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

Statement of compatibility

As required under section 11(1) of the European Charter of Local Self-Government (Incorporation) (Scotland) Act 2026, this statement on compatibility is published to accompany the Council Tax (High Value Dwellings etc.) (Scotland) Bill, introduced in the Scottish Parliament on 18 November 2026.

Scottish Government statement of compatibility

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

> "In accordance with section 11(1) of the European Charter of Local Self-Government (Incorporation) (Scotland) Act 2026 (the Act), in my view, the provisions of the Council Tax (High Value Dwellings etc.) (Scotland) Bill are compatible with the Charter Articles as defined by section 1 of the Act."

This document relates to the Council Tax (High Value Dwellings etc.) (Scotland) Bill (SP Bill 2) as introduced in the Scottish Parliament on 18 November 2026

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

Statement of compatibility

© Parliamentary copyright. Scottish Parliamentary Corporate Body

Information on the Scottish Parliament's copyright policy can be found on the website - www.parliament.scot

Produced and published in Scotland by the Scottish Parliamentary Corporate Body.

All documents are available on the Scottish Parliament website at: www.parliament.scot/documents