

Deputy First Minister and Cabinet Secretary for Finance  
Leas Phrìomh Mhinistear agus Rùnaire a' Chaibineit airson  
Ionmhas

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Kenneth Gibson MSP  
Convener  
Finance and Public Administration Committee  
Scottish Parliament  
Edinburgh  
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19 April 2024

Dear Kenneth,

The Scottish Government's 2023-24 Programme for Government announced that we would be seeking the devolution of powers to introduce a levy equivalent to the UK Government's Building Safety Levy for England, the revenues from which will be used to provide funding for the Scottish Government's Cladding Remediation Programme.

As the Scottish Parliament cannot legislate for a new national tax in Scotland without devolution of powers from the UK Parliament, the Scottish Government requested the transfer of powers from the UK Government under Section 80B of the Scotland Act 1998.

To inform the UK Government's decision on this request, the Scottish Government and UK Government launched a joint consultation which ran for six weeks, from 8 January 2024 to 19 February 2024. Respondents were asked to provide evidence that devolving the power may impose a disproportionate negative impact on UK macroeconomic policy or impede the single UK market in housebuilding in any way. They were also asked whether the powers for a Building Safety Levy in Scotland should be devolved to the Scottish Parliament.

Both governments agree that the consultation has surfaced no evidence to prevent the transfer of powers from proceeding. As such, the UK Government has confirmed that it will proceed to legislate for the transfer of powers. An Order in Council will now be subject to scrutiny in both the UK and Scottish Parliaments. This will provide the necessary powers to allow the Scottish Parliament to consider introducing a Building Safety Levy in Scotland.

In line with our New Deal for Business and Framework for Tax, the Scottish Government will soon embark on a programme of engagement and consultation with those operating in the residential property development and other stakeholders on the design of a Scottish Levy.

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See [www.lobbying.scot](http://www.lobbying.scot)

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I am happy to answer any questions the Committee may have on this.

Yours sincerely,

**SHONA ROBISON**

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