



OFFICIAL REPORT  
AITHISG OIFIGEIL

DRAFT

# Local Government, Housing and Planning Committee

Tuesday 24 February 2026

Session 6



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Pàrlamaid na h-Alba

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# Tuesday 24 February 2026

## CONTENTS

	Col.
<b>DECISION ON TAKING BUSINESS IN PRIVATE .....</b>	<b>1</b>
<b>SUBORDINATE LEGISLATION .....</b>	<b>2</b>
Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2026 [Draft] .....	2
Private Housing Rent Control (Exempt Property) (Scotland) Regulations 2026 [Draft] .....	14
First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition and Rules of Procedure) (Miscellaneous Amendment) Regulations 2026 [Draft] .....	22
First-tier Tribunal for Scotland (Allocation of Functions to the Local Taxation Chamber) Regulations 2026 [Draft] .....	22
Town and Country Planning (Fees for Appeals) (Scotland) Amendment Regulations 2026 (SSI 2026/47) .....	28
Town and Country Planning (Fees for Local Reviews) (Scotland) Amendment Regulations 2026 (SSI 2026/48) .....	28
Town and Country Planning (Fees for Applications) (Scotland) Amendment Regulations 2026 (SSI 2026/49) .....	28

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### LOCAL GOVERNMENT, HOUSING AND PLANNING COMMITTEE

#### 8<sup>th</sup> Meeting 2026, Session 6

#### CONVENER

\*Ariane Burgess (Highlands and Islands) (Green)

#### DEPUTY CONVENER

\*Willie Coffey (Kilmarnock and Irvine Valley) (SNP)

#### COMMITTEE MEMBERS

\*Meghan Gallacher (Central Scotland) (Con)  
\*Mark Griffin (Central Scotland) (Lab)  
Fulton MacGregor (Coatbridge and Chryston) (SNP)  
\*Alexander Stewart (Mid Scotland and Fife) (Con)  
\*Evelyn Tweed (Stirling) (SNP)

\*attended

#### THE FOLLOWING ALSO PARTICIPATED:

Fiona Hepburn (Scottish Government)  
Màiri McAllan (Cabinet Secretary for Housing)  
Ivan McKee (Minister for Public Finance)  
James Messis (Scottish Government)  
Susan Robb (Scottish Government)  
Shona Robison (Cabinet Secretary for Finance and Local Government)  
David Storrie (Scottish Government)

#### CLERK TO THE COMMITTEE

Jenny Mouncer

#### LOCATION

The David Livingstone Room (CR6)

**Scottish Parliament**  
**Local Government, Housing and**  
**Planning Committee**

*Tuesday 24 February 2026*

*[The Convener opened the meeting at 09:33]*

**Decision on Taking Business in**  
**Private**

**The Convener (Ariane Burgess):** Good morning, and welcome to the eighth meeting in 2026 of the Local Government, Housing and Planning Committee. I remind all members and witnesses to ensure that their devices are in silent mode. Meghan Gallacher joins us remotely.

The first item on our agenda is to decide whether to take items 9 and 10 in private. Do members agree to take those items in private?

**Members indicated agreement.**

**Subordinate Legislation**

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

09:34

**The Convener:** Our next item is the taking of evidence on the draft Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2026. We are joined by the Cabinet Secretary for Finance and Local Government, Shona Robison MSP, who is accompanied by officials James Messis, local taxation policy team leader; Fiona Hepburn, empty homes policy manager; and Susan Robb, solicitor. I welcome you all to the meeting.

The instrument is laid under the affirmative procedure, which means that the Parliament must approve it before it can come into force. Following this evidence session, the committee will be invited, under the next agenda item, to consider a motion to recommend approval of the instrument. I remind everyone that Scottish Government officials can speak under the current agenda item, but not in the debate that follows. There is no need for the witnesses to turn microphones on or off—we will do that for you.

I invite the cabinet secretary to make a brief opening statement.

**The Cabinet Secretary for Finance and Local Government (Shona Robison):** Good morning, convener, and thanks for the opportunity to speak to the draft regulations.

The policy was first explored in partnership with local government through the joint working group on council tax reform, in keeping with the spirit of the Verity house agreement. That work was informed by the joint public consultation on the council tax treatment of second homes and long-term empty homes, which sought views on increasing flexibility for councils and received significant engagement from stakeholders and members of the public.

Taken together, that engagement recognised that decisions about local taxation and housing pressures should be informed by collaboration and evidence, while, ultimately, respecting the democratic accountability of local authorities.

The regulations that are before the Parliament deliver on a key priority of the Government: to deliver a fairer housing and taxation system. They will give effect to powers that were created by the Housing (Scotland) Act 2025. That act amended the legislative framework that governs council tax variation for unoccupied dwellings and provided

the opportunity to remove the previous statutory cap on the level of premium that local authorities may apply to second homes and long-term empty homes.

The regulations have two principal objectives. First, they establish and maintain a national default premium of 100 per cent for second homes and long-term empty homes. Secondly, they remove the previous statutory cap and empower councils to determine the appropriate premium in their own area—whether that is to apply the 100 per cent default, increase the premium above that level, reduce it, apply no premium at all or offer a discount. In doing so, the regulations place decisions about the balance of housing use firmly in the hands of councils, which are best placed to assess their own housing markets and community circumstances.

Further, the Housing (Scotland) Act 2025 enables the Scottish ministers to issue statutory guidance to which local authorities must have regard. Guidance is currently being agreed between the Scottish Government and the Convention of Scottish Local Authorities. It aims to support a consistency of approach, ensure proportionality and highlight circumstances in which applying a premium may not advance the policy intent.

It is important to emphasise that this is an enabling instrument. It does not mandate any increase in council tax. Any decision to vary the premium will rest with individual local authorities, which are democratically elected and accountable to their own communities.

Housing markets differ significantly across Scotland. The presence and impact of second homes and long-term empty homes varies between urban, rural and island communities. In some areas, high levels of unoccupied dwellings can affect housing availability for permanent residents and place pressure on local supply. In others, local dynamics may differ. The regulations recognise that local authorities are best placed to assess their own housing pressures, affordability challenges and sustainability considerations. The changes will put councils front and centre in determining how council tax can support the effective use of housing stock in their area.

Alongside that flexibility, important safeguards remain in place. Existing statutory exemptions and discounts are unaffected by the regulations. In addition, guidance will make it clear that councils should act proportionately and in line with the purpose of the legislation, including in circumstances in which a dwelling is unoccupied because a liable person is required to live away from home because of their employment in the armed forces or healthcare. The intention is to

ensure that greater local flexibility is balanced with fairness and recognition of legitimate circumstances.

In summary, the regulations deliver on the powers that were created by the Housing (Scotland) Act 2025 to remove constraints, maintain a clear national framework and trust local authorities to make accountable decisions about how council tax supports housing policy in their communities. They are enabling, proportionate and grounded in earlier partnership work with local government.

**The Convener:** That makes it clear that the Verity house agreement is working and a lot of collaboration is happening.

I will start off with a general question that gets at a bit of the context in which the regulations are being introduced. Since 2013, councils have been able to charge a 100 per cent premium on long-term empty homes and, from April 2024, a 100 per cent premium on second homes. Now, the regulations are coming forward. Does the Scottish Government have an understanding of the impact of the premium on second homes? Has it reduced the number of second homes? I know that 2024 is not long ago, but do you have a picture of that?

**Shona Robison:** I can share some figures with you from a period of time. In 2012, the number of second homes peaked at 40,599. Between 2019 and 2023 it remained stable, and then it dropped by 10 per cent in 2024. That was the biggest annual decrease in 10 years. The decrease between 2023 and 2024 is likely related to the 100 per cent council tax premium on second homes, which came into effect in April 2024. That was followed by a decrease of 3 per cent between 2024 and 2025. There is some evidence that the premium has had an impact, but it is important to monitor it. James Messis will confirm that we will monitor the impact of local authorities' use of those powers.

**James Messis (Scottish Government):** Absolutely. We are in regular communication with local authorities through the Institute of Revenues, Rating and Valuation. We get regular updates on how individual local authorities feel things are going on the ground.

**The Convener:** Evelyn Tweed, that connects to the question that you were going to ask. Do you want to go any further with it?

**Evelyn Tweed (Stirling) (SNP):** I do not know whether you want to say any more, cabinet secretary. You alluded to how the impact will be monitored. Will you say something about how that will be done?

**Shona Robison:** It will be done through the intelligence that local authorities provide. Given

that the regulations empower them to take local decisions according to their local housing markets and local policy, each local authority could go down a different route, if they go down the route at all. It is entirely up to them, but we would want to monitor the impact of a particular local authority's policy.

The financial memorandum that is provided used an estimate that, if every council applied a 100 per cent premium across second homes and long-term empty homes, it could raise between £50 million and £70 million but, of course, every local authority might not do that and there could be variation between local authorities. Also, that estimate assumes full uptake and no behavioural change. Therefore, we will have to monitor the impact in real time. We will then get a picture of different policies across local authorities and will be able to consider the success and impact of those policies and the policy variation across the 32 local authorities. James, do you have anything to add?

**James Messis:** We also collect aggregate data, so that we get an aggregated picture of the total number of second homes and long-term empty homes. We will also work with specific local authorities because we are curious to see what is beneath the bonnet and track the individual journey of a couple of properties to see what happens. That will be quite localised work with specific local authorities, rather than presenting an aggregated, Scotland-wide picture. As the cabinet secretary mentioned, the policy is discretionary, so you are likely to see a lot of local variation.

**The Convener:** I have a question about monitoring the 10 per cent drop in the number of second homes in 2024, which was before the regulations were made. Part of the point is to create more housing supply for people. Do we know whether those second homes are becoming homes for people? I hear that you will be monitoring some specific instances but, referring to that 10 per cent drop in 2024, do we know whether those former second homes actually became homes? Do we know what happened to them?

09:45

**Shona Robison:** There will be a level of information collected through the work that local authority empty homes officers are doing—I think that is the correct term for them. There will be some information on the reclassification of a number of homes for council tax purposes. Over time, it will be important to track whether the regulations that are now before us have a further impact beyond what is already in place.

**Alexander Stewart (Mid Scotland and Fife) (Con):** Given that the powers are due to come into effect on 1 April, when does the Scottish Government anticipate publishing the guidance on them?

**Shona Robison:** When do we intend to publish the guidance, James?

**James Messis:** It will be agreed with COSLA, cleared by COSLA leaders and subsequently published, if the instrument is approved.

**Shona Robison:** I should add that it will be possible for local authorities to introduce the change in-year, if they so wish. There is not an issue of not introducing it because of the overlap; it would be difficult for them to have the change in place for the start of the year, given the timing of the housing legislation and then the regulations. However, it can be introduced in-year if local authorities so wish.

**The Convener:** We will move on to discuss unintended consequences.

**Mark Griffin (Central Scotland) (Lab):** Good morning. I support the regulations, as I think that they are absolutely the right thing to introduce, especially in the context of the housing emergency. I want to touch on two areas that I hope will not have an impact on the success of the regulations.

My first question is whether an increase in council tax on second homes produces an incentive for owners to switch to short-term lets, rather than paying the second-home levy. What thinking has the Government done on the enforcement of that at council level? Has that been followed up through the short-term let licensing scheme?

Also, there is a need to ensure that there is proper enforcement so that, if homes are switched to short-term lets, they are available to let for the required 140-day period and are occupied for the required 70-day period so as to qualify for the small business bonus scheme—so that the switch to a short-term let is not used as a tax avoidance method.

**Shona Robison:** Absolutely. We would expect that to be enforced by ensuring that everyone who is operating a short-term let is operating with a licence. I can say that the first unlicensed short-term let operator has been convicted and fined, and we understand that other cases are being taken forward through the courts. That will send out a message that, if you convert your property into a short-term let, you must then abide by the rules. That is what we would expect.

I hope that a number of properties will be brought into long-term letting arrangements. It is up to individuals to decide what they do with their property, ultimately, but we can incentivise and disincentivise certain actions. We would clearly like more properties to be brought into long-term rental use. Do you wish to add anything, James?

**James Messis:** You are quite right, cabinet secretary. Mr Griffin, you alluded to the 140 days of intention to let, but there is a 70 nights actually let criterion as well. Scottish assessors send out information notices to determine whether that criterion has been met. In order for a second home, so to speak, to become a self-catering property, it needs to meet the 140-day threshold and the 70-night criterion. The cabinet secretary mentioned the licensing regime—the powers associated with that are also available to local authorities.

**Shona Robison:** The Barclay review identified that loophole and the requirement for a minimum number of actual lets was brought in to avoid it.

**Mark Griffin:** With regard to the 10 per cent drop in the number of second homes in 2024, is there any indication of the number of homes that switched to short-term lets?

**Shona Robison:** We will see whether we can provide that information; I do not have it in front of me. It may be here, but unless anybody has it to hand, we can provide it later.

**James Messis:** Certainly. I mentioned earlier that we will be working with some local authorities to understand what is happening beneath those aggregate figures. That will include following the journey of some properties to understand what happens to them if they move away from second-home classification. We hope that that will uncover some more information. We will be looking to do that with local authority areas such as Argyll and Bute, which has a higher proportion of both second homes and short-term lets. That may provide some strong indications of what the trends might be.

**Mark Griffin:** My second question is on council tax premiums for long-term empty homes. There is a concern that the higher premiums may potentially affect an owner's ability to invest in the property to bring it back up to a liveable standard. Have there been discussions with local authorities about providing flexibility to allow for a property being actively renovated and brought back into use? I know that empty-homes officers in North Lanarkshire will work closely with an owner who is working to bring a property into use and recommend contractors to do the work. Have any discussions happened on that?

**Shona Robison:** My understanding—I am just trying to find the information in my notes—is that there is a grace period, if you like, for things such as repairs and redecoration. I think that it is six months—is that correct?

**James Messis:** Absolutely.

**Shona Robison:** If someone is upgrading a property, they will have a six-month grace period from paying the premium.

**The Convener:** I will now bring in Willie Coffey, on the wonderful theme of fairness.

**Willie Coffey (Kilmarnock and Irvine Valley) (SNP):** Good morning. It is good to hear the extent of your collaboration with COSLA on the policy and the flexibilities that have been introduced. However, one issue that kept cropping up during our consideration was whether, in principle, it is fair to introduce a higher premium for a second home, when people have probably already paid significant amounts in land and buildings transaction tax and so on in order to get the property.

I would appreciate a comment from you, cabinet secretary, on how the principle of fairness applies to the policy, and whether it is fair and so on.

**Shona Robison:** I think that it is fair, and a number of safeguards are built in. I mentioned some of those in my opening statement. We are ensuring that existing statutory exemptions and discounts remain in place—for example, where a property is empty because someone is in hospital or receiving care, the exemption will continue to apply. There is also a mandatory 50 per cent discount for job-related dwellings and purpose-built holiday homes—that is unchanged. As I said, there is a six-month grace period for new owners where repairs or renovations are being undertaken. In addition, councils must have regard to the statutory guidance when they are exercising these powers so as to take into account situations such as where a property is unoccupied because a person is serving in the armed forces or is deployed away from home and working in the national health service.

There are a lot of safeguards in place. Ultimately, however, Parliament has decided—rightly—to take forward the policy, after hearing for some time all the representations that have been made and the issues that have been raised by members across the parties regarding, in particular areas, a loss of property to second homes and the number of empty homes that could be brought back into use when people are desperate for rental properties in areas where they want to remain. It is all about balance, but I think that it is right to have a policy objective of trying to do something about that.

Nonetheless, it has to be approached in a proportionate way, which is why it is right to give individual local authorities the powers to make these decisions. The approaches that would work and the issues that exist in your area, Mr Coffey, will be quite different from those in the Highlands and Islands, where high numbers of properties have been lost to second homes. That is why it is right to empower local authorities to do the right thing in their area.

**Willie Coffey:** Would the process that you have outlined come about by way of an appeal? For example, if a person found that the local authority was asking for a 200 per cent premium and they chose to disagree with that, would there be an appeals process at that point?

**Shona Robison:** The guidance will be clear that councils have to consider proportionality and fairness in individual circumstances, and there will be clear criteria on what that may relate to. The statutory guidance will be critical to ensuring that people are treated fairly and that the circumstances are taken into account.

James Messis may want to add something on that.

**James Messis:** As the cabinet secretary mentioned, these regulations give councils the flexibility to respond to the impact of second homes and long-term empty homes in their area. The legislation that provides the basis for the regulations also allows the Scottish ministers to set a limit on the premium, but only if there is evidence that the premium is becoming disproportionately large in such a way that it would contravene an occupier's human rights.

**Willie Coffey:** That does not sound like an appeals process to me, though.

**James Messis:** There is an appeals process for all council tax bills, so the local tax chamber would be—

**Willie Coffey:** Right—a standard appeal covers it.

**Shona Robison:** It would be a standard appeal. I think that James Messis is making a point about what happens if it looks as though a council may be misusing the policy—that may be too pejorative—across the council area, or if it is having unintended consequences but the council is not recognising that.

I do not foresee that happening, because it would be counterproductive. However, for individuals, the normal appeals mechanisms will be there, plus the guidance will set out the specific situations where there should be an understanding—I mentioned, for example, the

armed forces, people working in the health service and so on.

**Willie Coffey:** Okay—thank you for that.

**The Convener:** We move on to the role of local authorities. I will bring in Meghan Gallacher, who joins us online.

**Meghan Gallacher (Central Scotland) (Con):** Good morning. We have already touched on the premiums, so I will not go back to questions on those. However, the committee heard last week about a number of circumstances that may arise in rural areas where properties might need to be left empty for periods of time. One example that was given was operational rural accommodation linked to estate operations. I am looking for more information from the cabinet secretary on whether the Scottish Government will provide guidance for local authorities to help to ensure consistency in how those properties are treated.

**Shona Robison:** I will bring in Fiona Hepburn on that. That is where the guidance will be important, because it will need to look at, and be flexible enough to take into account, local circumstances. I think that you are referring to situations involving seasonal workers, for example, where properties will be used only at certain times of the year. I would expect that the guidance would enable that flexibility. Fiona, do you want to come in?

10:00

**Fiona Hepburn (Scottish Government):** That is why discretion is baked into the policy. The premium has been in place at 100 per cent on long-term empty property since 2013. Over a long period, we have seen that discretion is working a lot better. At the time of the parliamentary inquiry in 2019-20, we received information from a number of local authorities that discretion was still not quite working. I have been in post all of the time since, and I can see that the number of those complaints has dropped dramatically. Local authorities have exercised, and continue to exercise, discretion.

We will ensure that the particular point that Meghan Gallacher raises is covered in the guidance. However, I would expect local authorities to use their discretion. The guidance will also be kept under review and, if we come across evidence that it is not working, we can amend it.

**Meghan Gallacher:** I am still a little bit concerned, because I believe that there is a risk that local authorities are, in effect, incentivised to not exempt such properties because of the additional income that they might get from

generating those types of policies. How does the cabinet secretary propose to mitigate that?

**Shona Robison:** As Fiona Hepburn outlined, the policy builds on the existing discretionary powers of local authorities to take account of individual circumstances, which may be particular to that local authority area. The issue of seasonal workers has been mentioned, and there may be other issues. We would expect local authorities to use their discretionary powers. However, we will pick that issue up and ensure that it is specifically referenced in the guidance, if it is not already.

As Fiona Hepburn said, we will also monitor the situation. If we feel that a local authority is not using its discretionary powers in a way that is appropriate—for example, in relation to something such as the specific case that Meghan Gallacher raises—we have the opportunity to strengthen the statutory guidance, which is exactly that: it is guidance on a statutory footing. Therefore, it has to be taken account of by the local authority, and cannot simply be set aside.

I give Meghan Gallacher those assurances that there will be safeguards in relation to those particular circumstances.

**Meghan Gallacher:** That is helpful to know.

Cabinet secretary, you mentioned earlier that you hope to incentivise turning short-term lets into longer-term tenancies. However, measures being brought in by this Scottish Government, particularly during this parliamentary session, will not incentivise people to enter the private rented sector in order to bring those homes in and create longer-term rental properties. What is the Government's overall strategy? If the Government continues to disincentivise the private rented sector, the proposed measure will not achieve the desired outcome.

**Shona Robison:** I do not accept the characterisation of the Government as disincentivising the private rented sector. There is a very healthy private rented sector in Scotland, in which growth continues, and there is renewed interest from major investors in areas such as mid-market rent and build to rent. Those will be important components of the expansion of affordable housing. Of the £4.9 billion of investment over the piece, £800 million will be from private investors. There is a lot of interest from that market. I therefore do not accept that characterisation.

We want to see horses for courses. There is not the same pressure around second homes in some areas of Scotland, and local authorities will want to look at their own housing markets. In other areas, however, there is huge pressure around second homes, with local and young people unable to

remain in those areas because they cannot access a property, whether to purchase or to rent.

We want to empower local authorities to create their own regulatory environments that will suit the needs of their areas. We are not taking a one-size-fits-all approach.

In addition, we have taken action on empty homes through funding the Scottish Empty Homes Partnership. It has received an investment of about £5.7 million since 2010 and has helped to bring almost 13,000 homes back into use. In 2024-25, a record number of privately owned empty homes—more than 2,000—were returned to active use, which was 10 per cent more than in the previous year.

We want to work with owners of second properties, because we do not want them to sit empty. We are trying, across a range of policy areas, to encourage those homes to be brought back into use, because that will benefit everybody.

However, I emphasise that it is not a one-size-fits-all approach. We want to empower local authorities to use their powers in a constructive way.

**Meghan Gallacher:** Thank you.

**The Convener:** Before we formally consider the motion, I have a broader question that is connected to what you were saying, cabinet secretary, about bringing houses back on to the market to create homes for people. This is an issue that is broader than the regulations, but there is a village in the Highlands in which a second home came back on to the market priced at £400,000. We are trying to enable local people to afford to live in the village or to come back to live in it. However, a second home coming back on to the market at £400,000 tells us something about the inflated housing market.

The Parliament and the Government need to recognise that, although the regulations are part of the picture, there is a bigger issue concerning the housing market in rural Scotland.

**Shona Robison:** The cost of homes in some parts of Scotland has risen exponentially, particularly since Covid, and we all understand the reasons for that. That is why investment in the affordable housing supply programme is so critical. More than £900 million will be invested through the 2026-27 budget in the affordable housing supply programme, which is a record investment, while £4.9 billion will be invested throughout the spending review period. Where capital is in short supply, we have prioritised affordable housing.

We want to work with community housing providers, which can with very small numbers of

affordable homes make such a difference in some of the villages in the Highlands and Islands. In those communities, building a single-digit number of new homes would be transformational. Community housing organisations do a tremendous job of navigating tricky things such as land ownership and crofting in order to find available land to take projects forward.

It is not all about massive house-building programmes in urban Scotland; some of it is about small-scale but crucial developments in some of our smaller communities.

**The Convener:** It is great to have the Government's recognition of that important work. I think that there is a pipeline of 1,700 houses that could potentially be built in rural areas.

We move to formal consideration of the motion. I have just received news that Fulton MacGregor has given his apologies for the meeting.

I invite the cabinet secretary to move the motion.

*Motion moved,*

That the Local Government, Housing and Planning Committee recommends that the Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2026 [draft] be approved.—[*Shona Robison*]

**The Convener:** The question is, that motion S6M-20608 be agreed to. Are we agreed?

**Members:** No.

**The Convener:** There will be a division.

#### For

Burgess, Ariane (Highlands and Islands) (Green)  
Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)  
Griffin, Mark (Central Scotland) (Lab)  
Tweed, Evelyn (Stirling) (SNP)

#### Abstentions

Gallacher, Meghan (Central Scotland) (Con)  
Stewart, Alexander (Mid Scotland and Fife) (Con)

**The Convener:** The result of the division is: For 4, Against 0, Abstentions 2.

*Motion agreed to,*

That the Local Government, Housing and Planning Committee recommends that the Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2026 [draft] be approved.

**The Convener:** Following consideration of the instrument, I invite members to decide how they would like to proceed with the report. Members can consider a draft report in private at our meeting next week or they can delegate to me the responsibility to approve the report for publication. Are members content to delegate responsibility to me?

**Members** *indicated agreement.*

**The Convener:** That concludes our formal consideration of the instrument. I will briefly suspend the meeting to allow for a changeover of witnesses.

10:11

*Meeting suspended.*

10:16

*On resuming—*

### **Private Housing Rent Control (Exempt Property) (Scotland) Regulations 2026 [Draft]**

**The Convener:** The next item on our agenda is evidence on the draft Private Housing Rent Control (Exempt Property) (Scotland) Regulations 2026. We are joined by the Cabinet Secretary for Housing, Màiri McAllan MSP, who is accompanied by Scottish Government officials Shaun Cassidy, who is the rent control team leader, and Craig McGuffie, who is a solicitor. I welcome you all to the meeting.

The instrument is laid under the affirmative procedure, which means that the Parliament must approve it before it comes into force. Following this evidence session, the committee will be invited, under the next agenda item, to consider a motion to approve the instrument. I remind everyone that the Scottish Government officials can speak under this item but not in the debate on the instrument that will follow. There is no need for you to operate your microphones—we will do that for you.

I invite the cabinet secretary to make a brief opening statement.

**The Cabinet Secretary for Housing (Màiri McAllan):** Good morning. I thank the committee for the opportunity to give evidence on the regulations.

The Housing (Scotland) Act 2025 introduced a long-term system of rent controls for Scotland. It is essential that those protections are in place for tenants and that they are balanced in respect of landlords' property rights. It is also important that they support continued investment in new, long-term rented homes. In a housing emergency, we must increase the availability and, in turn, the affordability of rented housing in Scotland. As a Government, we have worked hard to get that balance right. During the passage of the bill, we engaged with MSPs across parties and we carried out a full public consultation to gather views on how to create the right exemptions from rent controls. Our housing investment task force also considered how exemptions could support future investment in rented housing.

Since the 2025 act was passed, we have continued to engage with stakeholders, including local authorities, the Scottish Federation of Housing Associations, the housing investment task force, and landlord and tenant representative groups. We have now set out these exemptions with the intention of providing clarity, addressing reported barriers to investment in new rented housing, and maintaining the attractiveness of Scotland as a place to invest.

I will give a touch of detail. The proposed exemption for mid-market rent will apply only in cases where a restriction on rent increases is already in place. That could be where public funding creates a direct or indirect restriction on increasing the rent, or where the terms of the tenancy speak to such a restriction. Layering additional rent control measures on top of that would create unnecessary complexity and would not, in fact, bring any benefits to tenants. Whether the restriction is in place via funding or the tenancy agreement, rent increases for the property must be limited to a specified level.

The exemption requires that rents remain at or below the median for properties of a comparable size in that broad rental market area, as published on an annual basis by the Scottish Government. Where the landlord fails to keep their rents below that level, they will no longer qualify for exemption from rent control.

The exemption for build-to-rent properties is aimed at supporting much-needed investment in new purpose-built homes for rent and the retention of those homes in the private rented sector. Under this exemption, groups of six or more residential properties that share the same planning permission, that are owned by the same person or group and that were constructed after the date of the announcement will be exempt. As well as new builds, properties that are converted for residential use and derelict properties that are returned to use will be included.

That exemption will no longer apply where the nature or use of the property is changed. For example, if the property was used as a short-term let or occupied by the owner, it would no longer be eligible for exemption. That is about ensuring that the exemption acts to support the long-term supply of rented homes.

Landlords of exempt properties in rent control areas will need to confirm their exempt status. We are working to ensure that that administrative process is smooth and that tenants know whether a property is exempt and understand their rights in those circumstances. The verification process for that will be set out in due course.

In summary, the regulations will remove the perceived barriers to investment in mid-market

and build-to-rent properties, which will support future investment and help to ensure a strong supply of rented properties. Most importantly, they strike the right balance between tenant protection and landlords' property rights.

**The Convener:** Thank you very much. The committee has a few questions.

You mentioned the housing emergency and the importance of ensuring that there are affordable housing options. I would be interested to hear from you how the introduction of exemptions to rent controls sits with the Scottish Government's plans to tackle the emergency.

**Màiri McAllan:** The emergency is multifaceted and requires us to take different actions across the board, one of which was rent control, which was about protecting tenants from exorbitant rent increases. However, an equally important part of tackling the emergency is ensuring that there is investment in our housing sector. I need that not only because more investment means more properties and more choice and can drive down prices, but because I need the whole sector base to grow so that we can deliver the all-tenure properties and affordable properties that we need. We should not forget that, although rent control across the country is the baseline, the exemptions are being put in place to offer clarity and create the conditions for confidence and growth that we need in order to have enough rental homes, to drive up availability and to drive down costs.

**The Convener:** Something that came up in our evidence session last week, which you might be across, is concern about MMR tenants' ability to contest rent increases. Living Rent flagged up situations in which MMR tenants now face 50 per cent rent increases. Are you aware of that? What mechanisms would be available to tenants to contest such increases?

**Màiri McAllan:** Sorry—did you say “mid-market rent”, convener?

**The Convener:** Yes.

**Màiri McAllan:** The exemptions will apply only as long as the cost restrictions that are set out for mid-market rent, whether because of public money or because of the tenancy agreement, are met. Where rent increases are made that take the rent outwith the rules of the agreement, the exemption will no longer apply. Therefore, rent controls could operate and those tenants might find themselves in a rent control zone with rent capped at the consumer prices index plus 1 per cent.

Regardless of the exemptions, the rent adjudication service will apply to tenants of mid-market-rent and build-to-rent properties. It is worth noting that the Housing (Scotland) Act 2025 extended the time in which a tenant can request

rent adjudication from 21 to 30 days, if I remember the timescales correctly—Shaun Cassidy is nodding. We also made changes so that the rent adjudication service could not set the rate above that which was recommended by the landlord.

To answer your question, the tenant is protected by the terms of the exemption for mid-market rent in the first instance. They then have the rent adjudication process to help them, and the 2025 act has strengthened that process.

**The Convener:** When we were working on the Housing (Scotland) Bill—which is now an act, which is good news—one thing that I came across was the challenge that some people who are in rented accommodation face in going through or even starting that process. We need to make it easier for them. The property is their home and it can be challenging to move into that adversarial space. I just note that.

**Alexander Stewart:** Cabinet secretary, you have outlined the process and procedures that will take place, but how will the impact of the exemptions on tenants be kept under review? Knowing how this process is to be managed and captured through review is also quite important.

**Màiri McAllan:** Yes, it is. It is very much our intention to monitor the impact of these regulations, as we will monitor the impact of the act as a whole.

We have some core ways of doing that. One is that the function of administering rent control will require us to collect rents on a widespread basis across the whole of Scotland. Once that process is up and running, we will be able to observe any trends and respond to them if need be. A suite of national statistics on house building, homelessness and other areas will help us to do that, and we will keep a close eye on those statistics.

In addition, going back to something that the convener said, one of the most important ways to empower tenants and to keep matters under review is to ensure that, when a tenant looks at a prospective property, they understand at that point whether it is exempt from or subject to rent control. We have made provision for that in the act, too, so people will know that in advance and will go into tenancies understanding their rights, including the right to rent adjudication. The Government will then monitor carefully the impact that that has.

I want to restate that I think that this is absolutely the right thing to do for now. Supply and demand are very much out of kilter and we need to address that, which these measures will help us to do. They are made by regulation, so they can be reviewed in the future.

**Alexander Stewart:** Thank you.

**The Convener:** We move to questions on build-to-rent properties. Meghan Gallacher is joining us online.

**Meghan Gallacher:** Good morning. Cabinet secretary, you touched on the fact that the exemption will apply to buildings of more than six units. How did the Scottish Government take account of the differences between urban and rural settings when arriving at that definition?

**Màiri McAllan:** Our objective was to act swiftly to restore confidence in investment and to do that with the clearest, most straightforward regulatory provisions. One of the challenges in doing that was defining build-to-rent developments, and it is quite right that you ask about the extent to which both urban and rural circumstances were considered. The six-property limit is tied to the land and buildings transaction tax regime in Scotland, but it also reflects rural requirements. When many of us think about build-to-rent developments, we think of inner-city projects of hundreds of units. Making the limit six units, which is quite small in comparison, is about trying to capture rural needs as well as aligning with the LBTT system.

I have looked through the evidence that the committee has heard, and I think that Scottish Land & Estates—forgive me if it was not that organisation that raised this—wanted the limit to be a little lower than that. However, I think that a six-unit limit strikes the right balance between what we traditionally think of as a build-to-rent development and the low number that is needed to capture rural developments.

**Meghan Gallacher:** That is helpful. Thank you.

**Willie Coffey:** I have a follow-on question for the cabinet secretary. What protections are there for people who face unlimited rent increases if they live in BTR properties of fewer than six units? You have said that it is a fair level, having looked at all the data that you have, but does it mean that, below that level, people are at risk of unlimited rent increases?

**Màiri McAllan:** The terms of the exemption will protect people in the first instance. You are right to mention the six-unit limit, Mr Coffey, but there is also the point about properties being continually let. If a property becomes a short-term let, it loses the exemption. If the occupier moves into the property or it is sold, it is no longer exempt.

All of that exists to protect the tenant, but there is also rent adjudication, which I referred to in response to the convener earlier. That will still be available for tenants of build-to-rent properties. Albeit that they will not be within rent controls, they will still be able to challenge a rent if they feel that it is above the open market value. That will be considered under the rent adjudication system and

there will be longer for that to take place, on account of the new powers in the 2025 act. We have also addressed the fact that the adjudication service could no longer set the rent or recommend that it be set above the level that the landlord recommended. Albeit that it is outwith rent control, so long as the conditions are met for the exemption, tenants will still have access to the rent adjudication service.

10:30

**Evelyn Tweed:** Good morning, cabinet secretary, and thanks for your answers so far. Will build-to-rent properties remain defined as such in perpetuity?

**Màiri McAllan:** I have no plans to change the definition of build-to-rent properties for this exemption. As I said earlier, it is the right response just now, while we are in a housing emergency and need to increase supply significantly. We are obviously at the end of a parliamentary session, and a new Government will therefore be coming in. As far as I am concerned, however, the definition will not change.

The committee will have heard about the time period for build-to-rent exemption. I chose not to put a time limit on that because, right now, with the situation that we all face in Scotland, we need to create as much long-term certainty as we can for investment in the sector. That is not just so that the build-to-rent sector grows; it is so that all tenures grow. As you know, Ms Tweed, we need the contractor base and the whole housing sector's capacity to build, so that we can have all tenures and—crucially—so that we can get the 70 per cent of social properties built before our next target time limit. The definition is right just now, and I do not have any intention of changing it.

**Evelyn Tweed:** We heard some concerns about a two-tier private rental system being created. What would you say to that?

**Màiri McAllan:** We have framed this in response to the fact that there are different types of rental offer. We are not in any way intending to create a two-tier system; we are simply reflecting the different rental offers. Build to rent is a particular type of investment that requires a long-term return. If we want to encourage it in Scotland, which we do, we need to ensure that the conditions are right. Equally, mid-market rent is a really important, affordable offer. It is already subject to rent control, in a sense, as it is mid-market rent by the fact that the rent is controlled.

This is not about having a two-tier system, by any means; it is about having conditions that are right for the particular type of rental offer that we are talking about. That means that those offers

may have to be treated differently, but not in a two-tier way.

**The Convener:** I would like to clarify this. When we ask questions about build-to-rent or MMR properties, we are talking about the exemption within a rent-controlled area. A local authority will create a rent-controlled area and, within that, we will exempt MMR and build-to-rent properties. However, there is nothing to prevent MMR or build to rent from happening somewhere else in the city or council area.

**Màiri McAllan:** Yes, but there ought to be nothing to prevent them anywhere—that is the point. When investment decisions are made with the prospect of a long-term return, particularly for build-to-rent properties but also for mid-market rent properties, I want investors in those properties to know that, because they have the exemption in law, they can have confidence that they will not be subject to rent controls, even if one is to arise in the area where they are operating. It is about telling investors from the outset that they can have confidence, make their investment decisions and invest in Scotland knowing that, within the parameters of the rules, they will not be subject to rent control.

**The Convener:** Thanks for that.

We move to agenda item 5, which is formal consideration of motion S6M-20617.

*Motion moved,*

That the Local Government, Housing and Planning Committee recommends that the Private Housing Rent Control (Exempt Property) (Scotland) Regulations 2026 [draft] be approved.—[*Màiri McAllan*]

**The Convener:** I invite contributions from members.

As there are none, I will make a contribution of my own, so bear with me. The Scottish Greens oppose exemptions from rent controls. To work for renters and landlords, the system needs to be simple and transparent, so there should not be wiggle room for landlords, and tenants should have a clear idea of what their rights are.

BTR is seen by many as a way to increase private investment in housing supply, but it is attractive to investors only if they can be sure of high rent yields. BTR properties tend to be high-end, luxury housing or at least priced at the higher end of the spectrum, and such developments do not sit well with the desire for mixed communities or affordable large-scale housing developments. There is no reason in principle why a BTR tenant should not have the same package of tenancy protections. However, the argument for exemptions holds only if BTR is seen as a positive form of housing development compared with other

types—and, at the moment, the Scottish Greens do not think that that is the case.

During the passage of the Housing (Scotland) Bill, we did not agree with MMR. Although that position is potentially changing, on the basis of the evidence that we have heard from various stakeholders, I will have to vote against the legislation as a whole, given that BTR and MMR are being dealt with in the same piece of secondary legislation.

I invite the cabinet secretary to sum up and respond to the debate.

**Màiri McAllan:** I will not say much more except to thank you for your comments. The legislation is a response to the larger piece of work to establish a national system of rent controls. This is a discrete bit of regulation that is not only about trying to offer the best balance between tenant protection and landlords' rights, but also, crucially, about investment and growth in Scotland's housing sector, which is critical if we are to rebalance supply and demand, which is required just now.

**The Convener:** The question is, that motion S6M-20617, in the name of the minister, be agreed to. Are we agreed?

**Members:** No.

**The Convener:** There will be a division.

#### For

Coffey, Willie (Kilmarnock and Irvine Valley) (SNP)  
Gallacher, Meghan (Central Scotland) (Con)  
Griffin, Mark (Central Scotland) (Lab)  
Stewart, Alexander (Mid Scotland and Fife) (Con)  
Tweed, Evelyn (Stirling) (SNP)

#### Against

Burgess, Ariane (Highlands and Islands) (Green)

**The Convener:** The result of the division is: For 5, Against 1, Abstentions 0.

*Motion agreed to.*

**The Convener:** Following consideration of the instrument, members are invited to decide how we would like to proceed with the report. Would members like to consider a draft report in private at our meeting next week? If not, are you content to delegate to me the responsibility to approve the report for publication?

**Members indicated agreement.**

**The Convener:** Members have indicated that they are content to delegate that responsibility to me. That concludes our formal consideration of the instrument. I will briefly suspend the meeting to allow for a changeover of witnesses.

10:38

*Meeting suspended.*

10:41

*On resuming—*

### **First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition and Rules of Procedure) (Miscellaneous Amendment) Regulations 2026 [Draft]**

#### **First-tier Tribunal for Scotland (Allocation of Functions to the Local Taxation Chamber) Regulations 2026 [Draft]**

**The Convener:** The next item on our agenda is to take evidence on two affirmative instruments. We are joined by the Minister for Public Finance, Ivan McKee, who is accompanied by his officials: David Storrie, head of local taxation policy; Susan Robb, solicitor; and Rachel Currie, local taxation policy manager. I welcome you all to the meeting.

These instruments are laid under the affirmative procedure, which means that the Parliament must approve them before they come into force. Following this evidence session, the committee will be invited, at the next agenda item, to consider motions to approve the instruments. □□ I remind everyone that Scottish Government officials can speak under this item, but not in the debates on the instruments that follow.

There is no need for you to operate your microphones—we will do that for you. I invite the minister to make a short opening statement.

**The Minister for Public Finance (Ivan McKee):** I am grateful to the committee for its careful consideration of the Visitor Levy (Amendment) (Scotland) Bill and its associated affirmative regulations, two of which are being formally considered this morning. The purpose of these regulations is to ensure that visitor levy appeals, as and when they arise, can be heard and determined effectively within the Scottish tribunals structure.

The draft First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition and Rules of Procedure) (Miscellaneous Amendment) Regulations 2026 amend tribunal composition and procedural rules to allow for effective administration of visitor levy appeals. With regard to composition, the regulations allow for a legal member to sit alone, or for a legal member to sit with one other member, depending on the complexity of the case being heard. That allows the President of Scottish Tribunals, or the chamber president, as appropriate, to adopt a proportionate approach

and make best use of available resources when determining composition.

With regard to rules of procedure, the regulations insert a new part to help ensure clarity, consistency and accessibility for visitor levy appeals. That provides a clear procedural route for appellants and local authorities, setting out the required contents of a notice of appeal; acknowledgement requirements; withdrawal rules; the tribunal's order-making powers; and the permission-to-appeal procedure. The regulations also provide a tailored procedural framework for appeals to the Upper Tribunal for Scotland arising from visitor levy cases.

The draft First-tier Tribunal for Scotland (Allocation of Functions to the Local Taxation Chamber) Regulations 2026 allocate responsibility for determining visitor levy appeals to the local taxation chamber of the First-tier Tribunal for Scotland. Such appeals have been allocated to the local taxation chamber because it is anticipated that they will be aligned with the chamber's existing work and expertise.

In relation to both sets of regulations, the Scottish Government consulted with the President of Scottish Tribunals, Lady Wise, and the Lord President as required. I am grateful for their thoughtful feedback, which the Scottish Government has taken on board in full in the development of the regulations as laid.

Finally, I understand that the Delegated Powers and Law Reform Committee considered the regulations on 17 February and no points were raised.

I am happy to answer any questions that the committee may have with regard to both sets of regulations.

10:45

**The Convener:** We have a number of questions. I will start by combining a few questions around detail.

Will accommodation providers be required to pay a fee for any appeals that they submit? Will they be able to use the review and appeals process to challenge the basis on which the levy is charged, if for example, they would prefer the levy to be a fixed amount rather than a percentage?

**Ivan McKee:** With regard to the second question, that would be set by the local authority, so I am pretty sure that there would not be any scope for businesses to appeal on the basis of the charge. I will ask Susan Robb to talk about the fee structure.

**Susan Robb (Scottish Government):** Accommodation providers would be able to

challenge the operation of the visitor levy scheme, but I do not imagine that that would encompass the fee structure.

**The Convener:** I just want to clarify something. Will they be required to pay a fee if they appeal?

**Ivan McKee:** No.

**The Convener:** Great—thank you.

On the second point, about changing the fixed amount, I would hope that the local authority will have consulted well enough to understand what the right rate would be, whether it is a percentage or a flat rate.

**Ivan McKee:** The local authority will make that decision through its consultation. Clearly, not all businesses would necessarily agree with the decisions that are made by the local authority, but that would be the process.

**Alexander Stewart:** As you will be aware, minister, the committee heard—and you have heard, too—from some tourism representatives who made the case that a per-night, per-person levy would be “unworkable”. If a local authority decides to introduce such a scheme, how many reviews and appeals does the Scottish Government expect would result from that?

**Ivan McKee:** There are a few different things in there that do not relate to these regulations. The Government has lodged amendments at stage 2 that would remove the per-person, per-night provision, so in a sense, that question is perhaps moot.

**David Storrie (Scottish Government):** I can perhaps shed a further bit of light on that. It is difficult to anticipate the full case load, as there has never been something quite like this—it is a new addition to the chamber. We have worked with the Scottish Courts and Tribunals Service to estimate costs: the costs are estimated to be between £150,000 to £350,000, based on a low amount to a high amount. Had there been a per-person, per-night levy, there may have been a greater increase in people challenging, and more dissatisfaction might have led to a greater case load. The fact that there will not be such a levy will possibly help to diminish some of the potential for disgruntled appeals, although perhaps not entirely.

Another point, looking at estimating case loads in the first year, is that Edinburgh will be the first scheme to come online, in July 2026, which will be part of the way through the financial year. There will be a quarter of a financial year before the first returns happen, and then cases would need to be lodged and processed through the chamber.

In the first financial year, therefore, I anticipate that there would be a relatively small number of cases. The numbers will grow not only as the

Edinburgh scheme fully comes online in its first full financial year, but as the Glasgow scheme and other schemes come online.

We will need to keep monitoring that, and I would anticipate that it will be covered within the statutory three-year review and in the report to Parliament on how these things are going.

**Willie Coffey:** Good morning. With regard to the appeals process, is it possible that accommodation providers and others could appeal the purpose for which a local authority wishes to spend the proceeds from the visitor levy? The draft regulations state that the appeals process relates to

“decisions of a local authority relating to the operation of a ... Visitor Levy scheme”

in its entirety. Does that stretch to cover what the local authority intends to do with the visitor levy receipts?

**Ivan McKee:** That is a good question. My officials are telling me that the answer is no; I do not know whether they want to reflect on that or to go away, consider it and come back.

**David Storrie:** The answer is no. The purpose of the tribunal is to consider what is being charged and what is liable, and liability would not come into that kind of issue. There will, of course, be other mechanisms in which disputes can be heard. Local authorities will have a forum for businesses and the community to engage in and in which to raise such issues. However, I do not think that that would be an appropriate mechanism for an individual business to use to raise such an issue.

Ultimately, it will be for the chamber to consider the scope of the appeals that it receives, so it is not for me to say that someone will not lodge an appeal in those terms, but it would be for the individual tribunal to consider whether the appeal met the scope of what it looks at, and it would then deal with that through due process. However, I do not anticipate that that issue would fall within its jurisdiction.

**Willie Coffey:** Okay. Thanks for that, David.

**The Convener:** It may be worth keeping an eye on whether something like that emerges.

**Evelyn Tweed:** Good morning, and thanks for your answers so far. Have you looked at the resource and financial implications of the number of appeals that may go to the local taxation chamber, and do you have an idea of what that might look like?

**Ivan McKee:** Estimates have been made. Data will become clearer as things roll out across the local authorities. You might expect more to go through in the settling-down period and for that to settle as the process becomes embedded.

However, as has been indicated, we have assessed the possible range of costs as from £150,000 to £300,000. That is the initial expectation but it will be monitored as we move forward.

**Mark Griffin:** Good morning. The financial memorandum to the bill that became the 2024 act said that the Scottish Government would engage with stakeholders when it came to the costs of the regulations. What engagement has the Government had with local authorities and tourism bodies or operators on the cost of the appeal process for them?

**Ivan McKee:** Engagement has been part of the process and we have arrived at the numbers that we have talked about. The Government would fund the cost of the tribunal. David Storrie can say more about the engagement.

**David Storrie:** The cost of running the tribunal will be met by the Government. The cost of taking a case or defending it from a local authority perspective will be covered by the local authority, which will take the money from its administration fund for the levy.

We have engaged primarily with the Scottish Courts and Tribunals Service—from the Government’s side, on costing and, from the SCTS’s side, on ensuring that the caseload is anticipated and worked through.

**Mark Griffin:** My other question is on a potential clash. We might expect a high volume of appeals when it comes to non-domestic rates and the on-going revaluation exercise. Particularly in Edinburgh, given that the City of Edinburgh Council is taking forward its scheme earlier than other areas, is there potential for a high volume of claims on NDR to clash with claims on the visitor levy? Is the courts and tribunals system adequately resourced to cover such a pinch point?

**Ivan McKee:** Processes are on-going to deal with that, and the capacity of the system will be sized appropriately. We have looked incrementally at what might happen with visitor levy appeals and other appeals that are going through the system, be those on NDR or anything else. Those considerations will be taken into account. It is not the first time that we have done a revaluation. Knowledge and expertise will be brought to bear on the impact on the overall system as things move forward.

Both those issues will be considered separately, but the cumulative effect will have been considered as well.

**The Convener:** On reviews and appeals, I am interested in understanding whether more regulations are likely to be issued between now and the coming into operation of the first scheme,

and whether updated guidance on the appeals process is now required.

**Ivan McKee:** I will let officials talk to the regulations that are coming forward. However, clearly, some regulations relate to the original act, and others may follow from the amendment bill that is going through at the moment.

**David Storrie:** When it comes to regulation, we have laid all the—I am sorry, I am searching for the word; my mind has gone blank. We have laid all the instruments for the 2024 act. Those under consideration today are the last aspect of ensuring that the enforcement of the original act can be taken forward, and we have nothing further to bring to the committee. These are the last of the batch of regulations to enact the original act.

**The Convener:** Okay, good,

**Ivan McKee:** When it comes to the amendment bill, there will be further regulations, potentially, but those will come in the next session of the Parliament.

**David Storrie:** Yes, indeed. Sorry, minister—I see what you mean. Yes, there will be further regulations in relation to the amendment bill.

**The Convener:** Okay. I also asked about a potential need to update guidance on the appeals process. Is that now required, or is the guidance fine as it is?

**David Storrie:** We will look at that. We have statutory guidance through VisitScotland, which will need to be updated in line with where the Parliament takes the amendment bill. We will consider that in the round. The guidance has been published and is in the public domain. As we go through the bill process, we will consider possible tweaks and improvements. We are already on the second iteration, so it is not something that we are doing just for the bill. We will keep updating the guidance as and when required.

**The Convener:** Great. Thanks very much for that evidence.

Agenda item 7 is the formal consideration of two motions. The first is motion S6M-20735, which calls for the committee to recommend approval of the draft First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition and Rules of Procedure) (Miscellaneous Amendment) Regulations 2026.

*Motion moved,*

That the Local Government, Housing and Planning Committee recommends that the First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition and Rules of Procedure) (Miscellaneous Amendment) Regulations 2026 [draft] be approved.—[*Ivan McKee*]

*Motion agreed to.*

**The Convener:** The second motion, S6M-20734, calls for the committee to recommend approval of the draft First-tier Tribunal for Scotland (Allocation of Functions to the Local Taxation Chamber) Regulations 2026.

*Motion moved,*

That the Local Government, Housing and Planning Committee recommends that the First-tier Tribunal for Scotland (Allocation of Functions to the Local Taxation Chamber) Regulations 2026 [draft] be approved.—[*Ivan McKee*]

*Motion agreed to.*

**The Convener:** Following consideration of the instruments, members are invited to decide whether to consider a draft report in private at our meeting next week or to delegate responsibility to me to approve it for publication. Are members content to delegate responsibility to me?

**Members indicated agreement.**

**The Convener:** That concludes our formal consideration of those instruments, and I briefly suspend the meeting to allow the witnesses to leave.

10:58

*Meeting suspended.*

10:59

*On resuming—*

**Town and Country Planning (Fees for Appeals) (Scotland) Amendment Regulations 2026 (SSI 2026/47)**

**Town and Country Planning (Fees for Local Reviews) (Scotland) Amendment Regulations 2026 (SSI 2026/48)**

**Town and Country Planning (Fees for Applications) (Scotland) Amendment Regulations 2026 (SSI 2026/49)**

**The Convener:** Agenda item 8 is the formal consideration of three negative instruments. Do members have any comments on those instruments?

Since no member has any comments, does the committee agree that we do not wish to make any recommendations in relation to those instruments?

**Members indicated agreement.**

**The Convener:** That concludes the public part of our meeting, and we move into private session.

11:00

*Meeting continued in private until 11:46.*

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