

Partial Business and Regulatory Impact Assessment (BRIA)

Non-Domestic Rates/ Council Tax Second and Empty Homes: Consultation

April 2023

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Purpose and intended effect

This is a Partial Business and Regulatory Impact Assessment (BRIA) in connection with the consultation published on 18 April 2023.

The consultation seeks views on how local taxation can help councils make best use of existing housing stock. This is not about a one size fits all solution. Nationally the aim is to encourage more residential accommodation to be used as homes for living in and for these to be occupied for more of the time. Local areas are best placed, however, to decide how to achieve the right balance in the use of housing to meet local needs and to support thriving communities and economies.

The proposal is whether to provide additional powers to councils allowing them discretion to:

- charge up to a 100% premium (double the full rate) on council tax for second homes (councils already have powers to charge a 100% premium on homes which have been empty for 12 months or longer)
- charge more than a 100% premium on council tax for second homes and homes which have been empty for 12 months or longer

As some second homes are used as short-term lets, we are also asking for views on whether the current non-domestic rates thresholds for self-catering accommodation should change, and/or if councils should have discretion to set them.

We welcome comments and suggestions for developing the Business and Regulatory Impact Assessment. This will help ensure that discussions about the impacts of proposed changes are as well informed as possible.

Background

In March 2021 we published [Scotland's first national population strategy](#). Its vision for a future Scotland focused on taking a [place-based whole-system approach](#) to drive local needs around the economy, infrastructure, public services and housing.

At the same time the Scottish Government published its [Housing to 2040 Strategy](#). Its bold vision and principles included prioritising homes for living in, and not accumulating wealth.

In addition to the national population strategy and Housing to 2040, our [Shared Policy Programme with the Scottish Green Party](#), commits us to providing councils with tools and powers to support them to make best use of existing housing stock. This includes enabling councils to manage the number of long-term empty homes, short-term lets and second homes.

The Scottish Government has already delivered measures which ensure:

- councils can change or remove the discount for council tax charged on second homes
- councils can change the discount for council tax on empty properties, and they can also remove the discount or charge up to a 100% premium (double the full rate) on council tax for homes empty longer than 12 months
- councils can use planning as a tool to manage numbers of short-term lets by designating all or part of their area as a [Short-term Let Control Area](#)
- the total purchase price of an additional property (if over £40,000) is liable for an additional dwelling supplement on [Land and Buildings Transaction Tax](#) at a rate of 6%
- a requirement for self-catering holiday accommodation to be actually let for a period of at least 70 days and available to let for 140 days or more in each financial year, to be liable for non-domestic rates rather than council tax

Our aim is for everyone in Scotland to live in safe, secure and warm homes. We need to do more to prioritise housing for permanent accommodation, whether this is in the rented sector or home ownership.

Councils could use these proposed additional powers to encourage behavioural change to disincentivise multiple home ownership and low occupancy rates, as well as to help raise additional revenue for re-investment in affordable housing and other local services.

The discretionary nature of these additional powers would mean that councils could decide whether and how to utilise them based on local circumstances, including balancing the needs and concerns of their communities with wider economic and tourism interests.

Definition

Second homes and empty homes (unoccupied dwellings) are currently defined in the Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013 as follows:

- a “second home” is a dwelling which is no one’s sole or main residence but which is furnished and lived in for at least 25 days during the chargeable 12 month period
- an “unoccupied dwelling” is a dwelling, which is no one’s sole or main residence but which is not used as a second home

In this consultation paper, short-term lets is a wide term used to refer to the whole or part of accommodation provided to one or more guests on a commercial basis that does not become the main residence of the guest/s. There are different types of short-term lets such as self-catering accommodation, B&Bs, guest houses, home letting and home sharing. What local taxation short-term lets are liable for will vary depending on the type of short-term let and applicable taxation rules.

For example, if a second home is used as self-catering accommodation it will be liable for non-domestic rates if the premises is:

- not the sole or main residence of any person; and
- being made available for letting, on a commercial basis and with a view to the making of profit, for 140 days or more in the financial year, and have in practice been let in the financial year for a total of 70 days

If the self-catering accommodation does not meet the above criteria and thresholds it is liable for council tax instead.

B&Bs and guest houses may be liable for non-domestic rates if their operation has capacity to cater for more than 6 people at any one time, regardless of how many days the premises or rooms are available or actually let.

Context

As at September 2022 there were 24,287¹ second homes and 42,865² long-term empty (6 months or more) homes (classified for council tax purposes). This equates to around 1% of all residential accommodation in Scotland being second homes and 2% being long-term empty (6 months or more) homes.³

The evolution of the number of second homes, long-term empty (6 months or more) properties and unoccupied exemptions⁴ can be seen in Figure 1.

It is important to note that legislative changes made in 2013 allowed councils to reduce the discount on both second homes and empty homes, but in the case of homes which had been empty for longer than 12 months also gave councils the power to charge up to a 100% premium.

During the period 2012 to 2014, the number of second homes decreased by 12,700 and the number of empty homes increased by 6,400. This is likely to be linked at least in part to a reclassification of properties as councils improved their data collection and enforcement because they had used this discretion to charge different levels of council tax on empty and second homes.

Another factor in the decrease of second home numbers in the past decade may be [the rise in the number of short-term lets](#). Prior to 1 April 2022, eligibility for non-domestic rates was based on self-catering accommodation being available to let for 140 days. The Barclay Review conducted in 2017 noted there was no requirement to provide evidence of this availability to let. Since 1 April 2022, the threshold for self-catering accommodation to be liable for non-domestic rates has been that it is

¹ [Scottish Government housing statistics](#)

² [Scottish Government housing statistics](#)

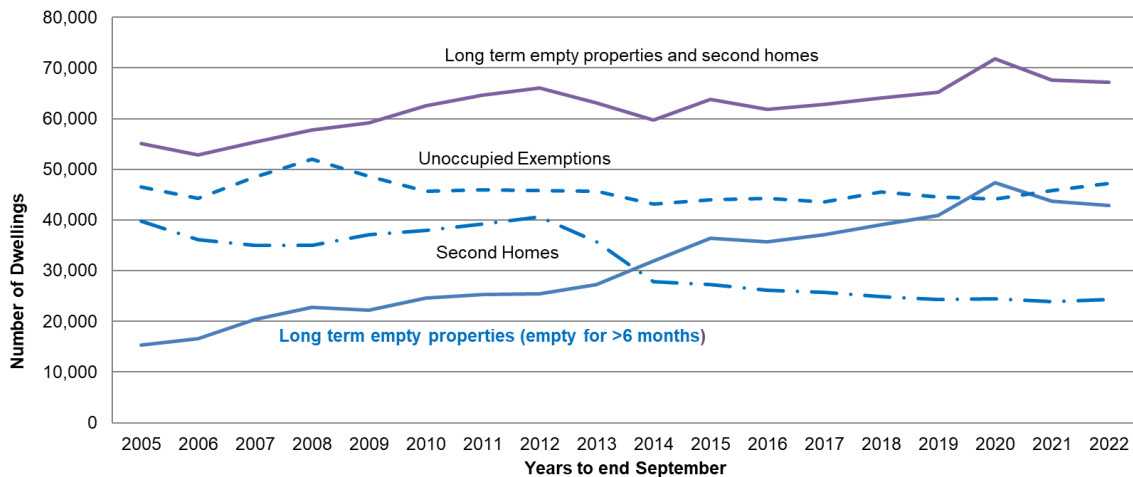
³ The share of second and long-term empty homes is calculated relative to the total number of dwellings as at September 2022. The total number of dwellings includes chargeable dwellings and dwellings that hold exemptions but excludes free-standing lock-ups and garages.

⁴ An unoccupied exemption is a property that is exempt from council tax for a certain reason. A full list of the exemptions can be found within schedule 1 of [The Council Tax \(Exempt Dwellings\) \(Scotland\) Order 1997 \(legislation.gov.uk\)](#).

actually let for 70 days or more and available to let for 140 days or more each financial year.

As at 1 July 2022, 88% (16,130) of self-catering accommodation units on the valuation roll were in receipt of Small Business Bonus Scheme at a cost of over £21 million. The majority of these (96%) benefited from 100% relief and therefore paid no local tax.

Figure 1. The number of long-term empty (6 months or more) properties, second homes and unoccupied exemptions from 2005 to 2022



Source: Scottish Government, [Housing statistics: Empty properties and second homes](#)

The number of second homes varies considerably between, and within, individual councils, with the peak numbers found mainly in tourist hotspots, rural and island areas. Table 1 shows the proportions of second homes for councils where the proportion is above the national average level of 1%.

Table 1: Second homes as a percentage of the total number of dwellings, for councils above the national average of 0.9% (2022)⁵

Council Area	Share of second homes
Argyll & Bute	6.2%
Na h-Eileanan Siar	5.9%
Orkney Islands	4.8%
Highland	3.0%
North Ayrshire	2.2%
Dumfries & Galloway	1.8%
Moray	1.7%
Scottish Borders	1.7%
Perth & Kinross	1.6%
Shetland Islands	1.5%
Fife	1.3%
Scottish Average	0.9%

Source: Scottish Government ([Housing statistics: Empty properties and second homes - gov.scot \(www.gov.scot\)](https://www.gov.scot/housing-statistics/empty-properties-and-second-homes)) and CTAXBASE 2022.

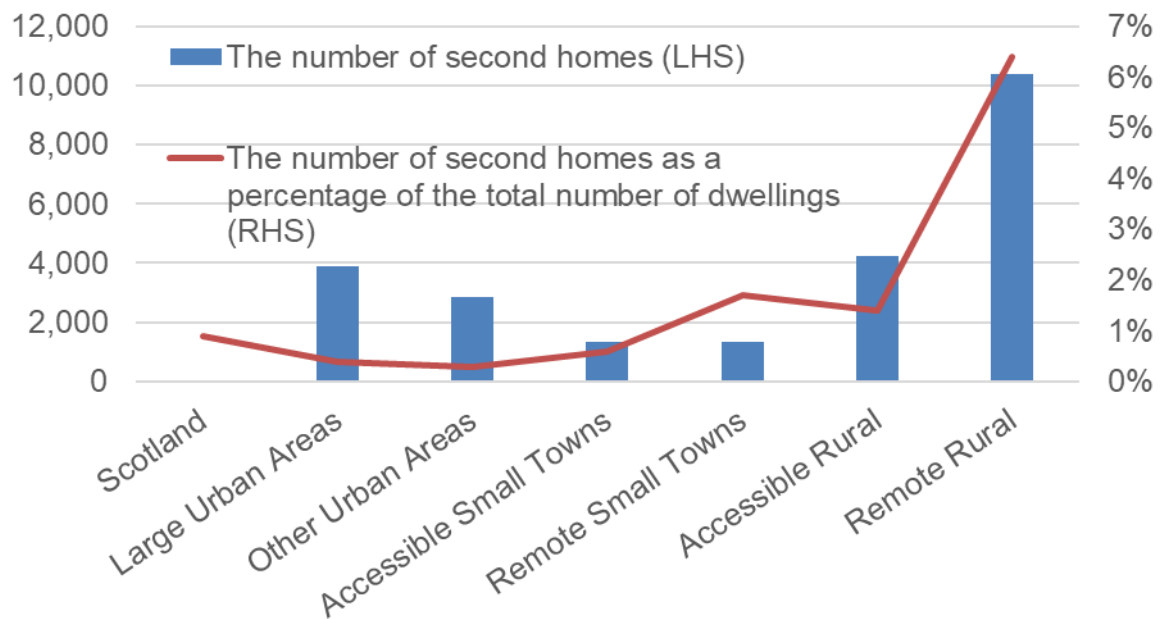
Table 1 illustrates that the councils with a high percentage of chargeable second homes tend to be more rural councils. The Scottish Government’s Urban Rural Classification provides a consistent way of defining urban and rural areas across Scotland. The classification is based upon two main criteria: (i) population, as defined by the National Records of Scotland (NRS), and (ii) accessibility, based on drive time analysis to differentiate between accessible and remote areas in Scotland. A table outlining the criteria for each category of the 6-fold urban-rural classification is included in Annex A, Table 8.

Figure 2 shows that in September 2021, 10,000 out of the total of 24,000 second homes in Scotland (43%) were situated in remote rural areas⁶. Correspondingly, the share of second homes in total residential stock was much higher in remote rural areas (6.4%) than in Scotland as whole.

⁵ This figure is calculated by dividing the number of second homes by the total number of dwellings as at September 2022. The total number of dwellings includes chargeable dwellings and dwellings that hold exemptions but excludes free-standing lock-ups and garages.

⁶ This analysis is drawn from the NRS publication [Household and Dwelling Estimates by Urban Rural Classification \(2011 Data Zone based\)](https://www.nrscotland.gov.uk/publications/household-and-dwelling-estimates-by-urban-rural-classification). The most recent data in this publication is for September 2021, with data for September 2022 scheduled to be published in June 2023. The data presented here is therefore for an earlier year than most of the other data presented in the BRIA, but the urban-rural split is unlikely to change significantly from year to year.

Figure 2. The number of second homes and the number of second homes as a percentage of the number of dwellings by 6-fold urban-rural classification as at September 2021.



Source: National Records of Scotland ([Household and Dwelling Estimates by Urban Rural Classification \(2011 Data Zone based\)](https://www.nrscotland.gov.uk/publications/household-and-dwelling-estimates-by-urban-rural-classification-2011-data-zone-based) | National Records of Scotland ([nrscotland.gov.uk](https://www.nrscotland.gov.uk)))

Table 2 shows [data zone areas](#) where the concentration of second homes as a percentage of the total number of homes is 20% or higher. All of these datazones are classified as either remote rural or accessible rural.

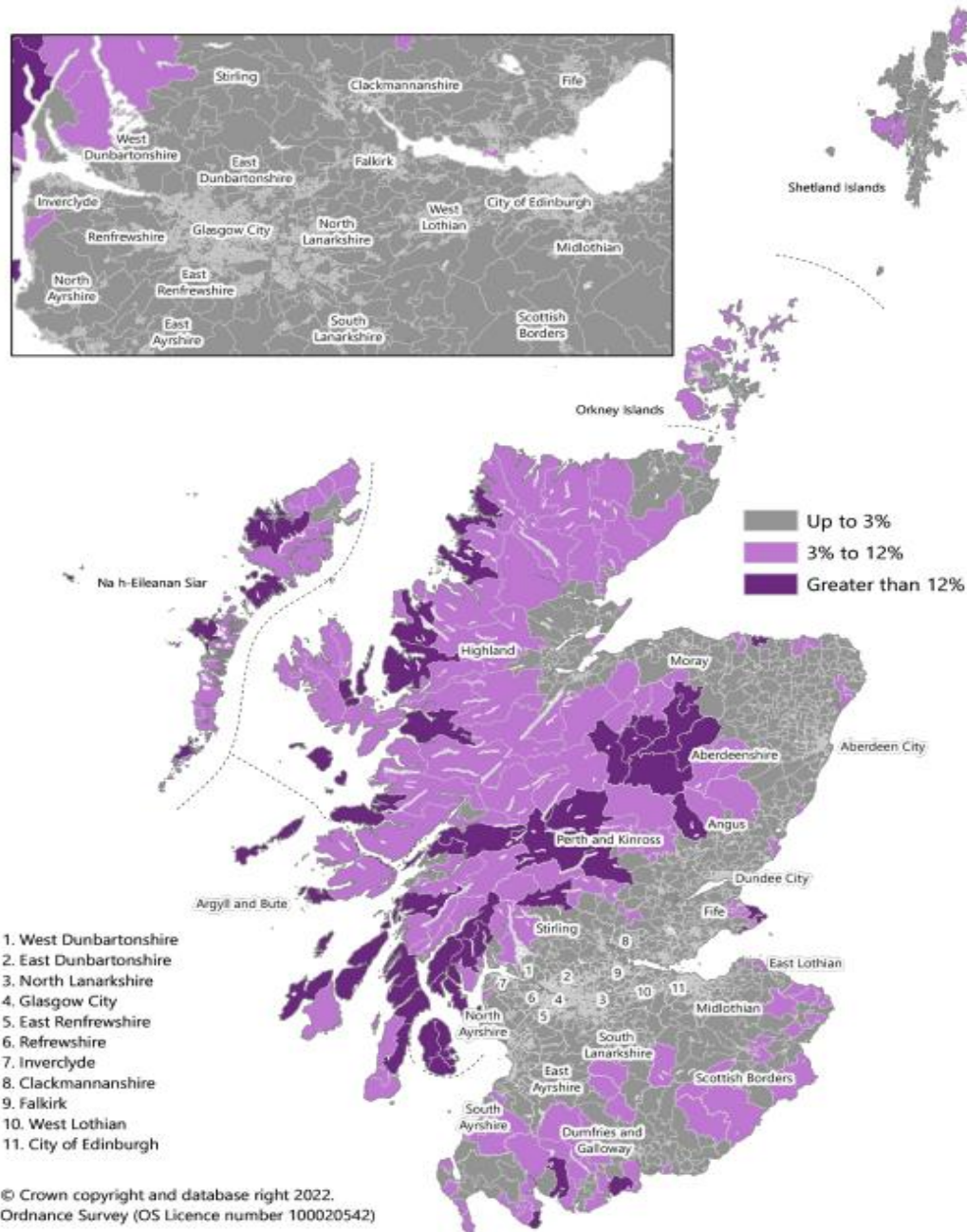
Table 2: Second homes as a percentage of dwellings by datazones, for datazones where the percentage is 20% or higher, 2021

Datazone	Local Authority Area	Urban-Rural classification	% second homes	No of second homes
Earlsferry	Fife	Accessible Rural	51	290
Largs Central and Cumbrae - 06	North Ayrshire	Remote Rural	40	318
Cowal South - 02	Argyll and Bute	Remote Rural	36	150
Elie	Fife	Accessible Rural	31	120
Cowal South - 01	Argyll and Bute	Remote Rural	28	172
Arran - 04	North Ayrshire	Remote Rural	27	88
Largs Central and Cumbrae - 07	North Ayrshire	Remote Rural	26	141
Arran - 06	North Ayrshire	Remote Rural	26	114
Mull, Iona, Coll and Tiree - 01	Argyll and Bute	Remote Rural	25	170
Cowal North - 01	Argyll and Bute	Remote Rural	24	164
Arran - 01	North Ayrshire	Remote Rural	23	142
Rannoch and Aberfeldy - 05	Perth and Kinross	Remote Rural	23	91
Cullen, Portknockie, Findochty, Drybridge and Berryhillock - 03	Moray	Remote Rural	22	70
Ross and Cromarty South West - 03	Highland	Remote Rural	21	119
Arran - 03	North Ayrshire	Remote Rural	21	83
Whisky Isles - 01	Argyll and Bute	Remote Rural	21	61
Sutherland North and West - 05	Highland	Remote Rural	20	92
Badenoch and Strathspey South - 05	Highland	Remote Rural	20	86
Loch Awe - 02	Argyll and Bute	Remote Rural	20	83

Source: National Records of Scotland ([Small Area Statistics on Households and Dwellings | National Records of Scotland \(nrscotland.gov.uk\)](#)). Data zones are 2011 datazone.

The variation in the concentration of second homes across Scotland can also be viewed graphically.

Figure 3. Percentage of dwellings which are second homes in each data zone, September 2021.



Source: National Records of Scotland ([Households and Dwellings in Scotland, 2021 | National Records of Scotland \(nrscotland.gov.uk\)](https://www.nrscotland.gov.uk))

The variation of second homes between and within councils shown in Tables 1 and 2 and Figure 3 illustrates the justification for councils to have discretion and flexibility to make local decisions based on local circumstances. This is particularly important as second home ownership can have both beneficial and detrimental impacts on local areas.

Table 3 outlines the number of long-term empty properties (i.e. empty for 6 months or longer) broken down by local authority as at September 2022. As discussed above, while local authorities must provide a council tax discount for these properties, they have a discretion to reduce the discount. The table also shows how many of these properties have been empty for 12 months or longer, for which councils have an additional discretionary power to remove the discount altogether or to charge up to a 100% premium. The table shows that at a Scotland-level, around 70% of properties which have been empty for at least 12 months are being charged a council tax premium or receive less than a 10% discount.⁷ This is the result of how many councils use this power (only two councils offer a discount of 10% or higher), how many properties fall within the exceptions set out in the legislation, as well as how many properties are not (immediately) chargeable because of the way in which the council applies the additional discretionary power.⁸

⁷ It should be noted that there may be some data quality issues in returns for councils. For example, a council which does not use the additional discretionary power for properties which have been empty for at least 12 months may not be able to readily report on how many properties fall into this category.

⁸ [Council tax datasets - gov.scot \(www.gov.scot\)](http://www.gov.scot)

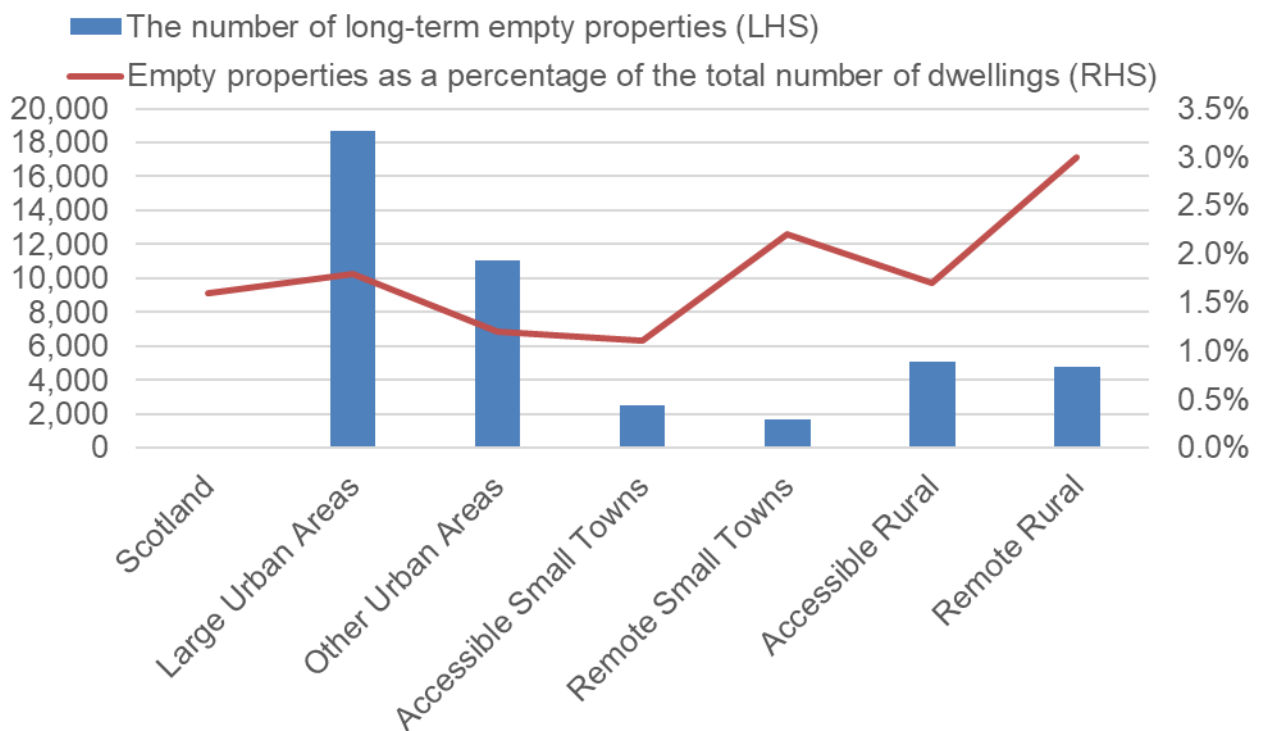
Table 3: Breakdown of the number of long-term empty homes by council, September 2022.

Local authority	Empty for longer than 6 months	Empty for longer than 12 months	Charged less than 10% discount or premium up to 100%
Aberdeen City	4,029	2,344	1,708
Aberdeenshire	2,543	1,805	1,421
Angus	1,261	979	395
Argyll & Bute	1,169	784	644
Clackmannanshire	250	102	69
Dumfries & Galloway	1,418	1,169	1,169
Dundee City	1,134	456	345
East Ayrshire	527	384	379
East Dunbartonshire	250	188	178
East Lothian	444	315	166
East Renfrewshire	151	-	-
Edinburgh, City of	6,904	2,349	1,913
Falkirk	799	362	300
Fife	2,421	1,880	1,129
Glasgow City	3,023	2,987	1,502
Highland	3,224	3,162	2,603
Inverclyde	582	337	291
Midlothian	359	359	160
Moray	834	505	432
Na h-Eileanan Siar	631	529	349
North Ayrshire	897	506	499
North Lanarkshire	1,846	1,072	774
Orkney Islands	211	153	153
Perth & Kinross	1,263	726	699
Renfrewshire	782	314	296
Scottish Borders	1,431	922	861
Shetland Islands	552	394	-
South Ayrshire	762	274	274
South Lanarkshire	1,531	1,400	706
Stirling	546	440	440
West Dunbartonshire	598	237	166
West Lothian	493	258	258
Scotland	42,865	27,692	20,279

Source: Scottish Government ([Housing Statistics: Empty properties and second homes](#))

Empty homes data can also be viewed from the perspective of urban-rural location. Figure 4 illustrates that as at September 2021, large urban areas are the area where the vast majority of long-term empty properties in Scotland are situated, with 18,648 out of 43,766 long-term empty properties (43%) located in such areas. However, large urban areas also have the highest number of dwellings out of the 6 categories. Analysing empty properties as a percentage of the total number of dwellings, it can be seen that remote rural areas have the highest percentage of their housing stock empty for 6 months or more (3.0%), whilst accessible small towns have the lowest percentage (1.1%). Thus, while, like second homes, the greatest concentration of long-term empty homes in the dwelling stock is in remote rural areas, the concentration of empty homes varies less across urban and rural areas than it does for second homes (compare Figure 4 with Figure 2). For example, the share of empty homes in large urban areas is slightly higher than the Scottish average.

Figure 4. The number of long-term empty properties and the number of long-term empty properties as a percentage of the number of dwellings by 6-fold urban-rural classification as at September 2021



Source: National Records of Scotland, [Household and Dwelling Estimates by Urban Rural Classification \(2011 Data Zone based\)](#)

The Scottish Empty Homes Partnership (“SEHP”) collect annual data on why private sector empty properties become and remain empty. The data are presented in Figures 5 and 6, as well as Table 4 and 5, and cover the period from 2018-19 to 2021-22. Figure 5 and Table 4 shows that the previous owner dying and the property being purchased with the intention to renovate were the most common reasons across 2018-19 to 2020-21, and continued to be prevalent in 2021-2022. However, the owner moving without selling and a rent tenancy ending became more prevalent in 2020-21, and were the most common reasons in 2021-22, which may reflect the

impact of covid on housing market activity. This illustrates that, while some reasons for homes becoming empty will be relatively persistent over time, temporary trends in housing market activity may also be a factor.

Figure 5. Private sector empty homes by reason they become empty

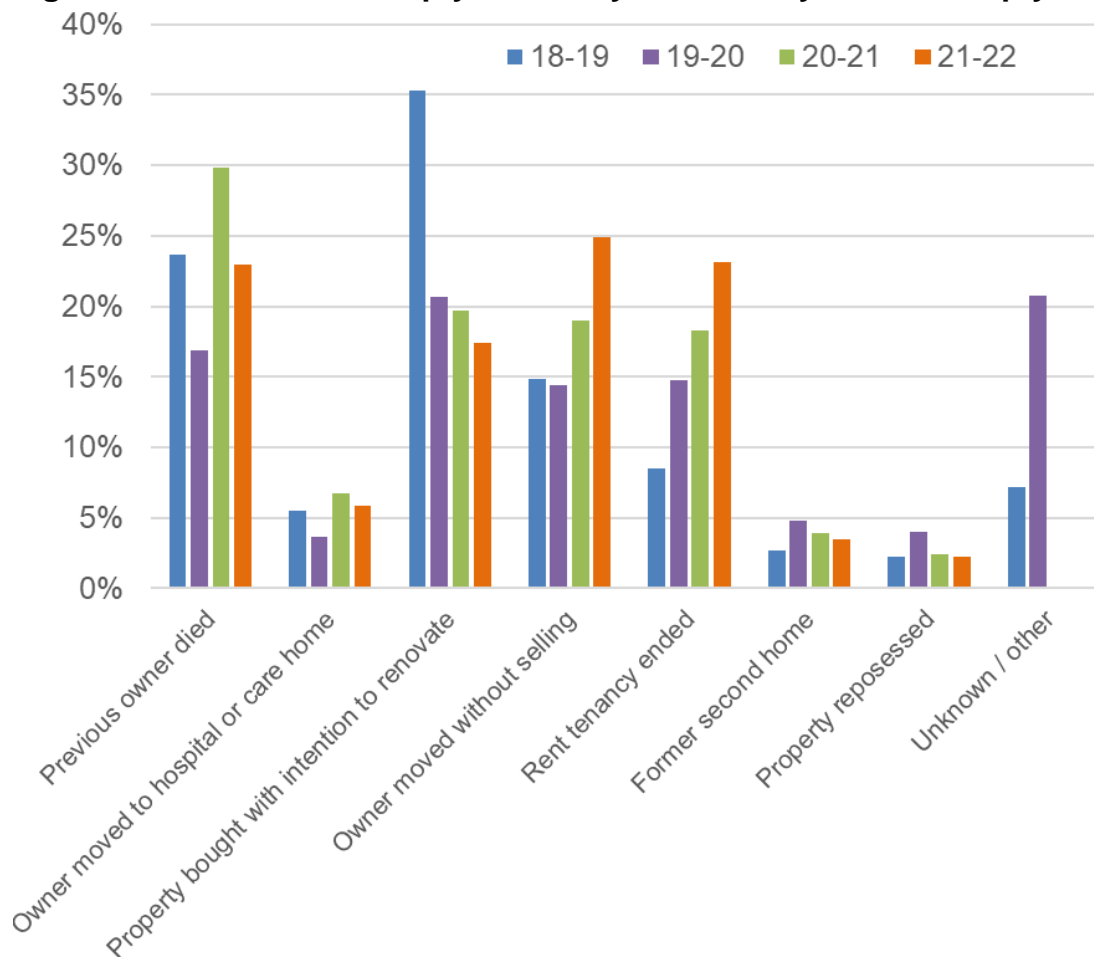


Table 4. Breakdown of reasons why private sector empty homes become empty

Why homes become empty	18-19	19-20	20-21	21-22	Average
Previous owner died	23.6%	16.9%	29.8%	23.0%	23.3%
Owner moved to hospital or care home	5.5%	3.7%	6.8%	5.9%	5.5%
Property bought with intention to renovate	35.3%	20.7%	19.7%	17.4%	23.3%
Owner moved without selling	14.9%	14.4%	19.0%	24.9%	18.3%
Rent tenancy ended	8.5%	14.8%	18.3%	23.1%	16.2%
Former second home	2.6%	4.8%	4.0%	3.5%	3.7%
Property repossessed	2.3%	4.0%	2.4%	2.3%	2.8%
Unknown / other	7.2%	20.8%	0.0%	0.0%	7.0%

Source: SEHP Annual Reports ([About us](#) | [Scottish Empty Homes Partnership](#))

When it comes to why an empty home remains empty, the most common reasons on average over the four-year period 2018-19 to 2022-22 (and also in 2021-2022) are difficulty engaging with or locating the owner, the owner being unsure of their next steps, and repair work being in progress, as shown in Figure 6 and Table 5.

Figure 6. Private sector empty homes by reason they remain empty

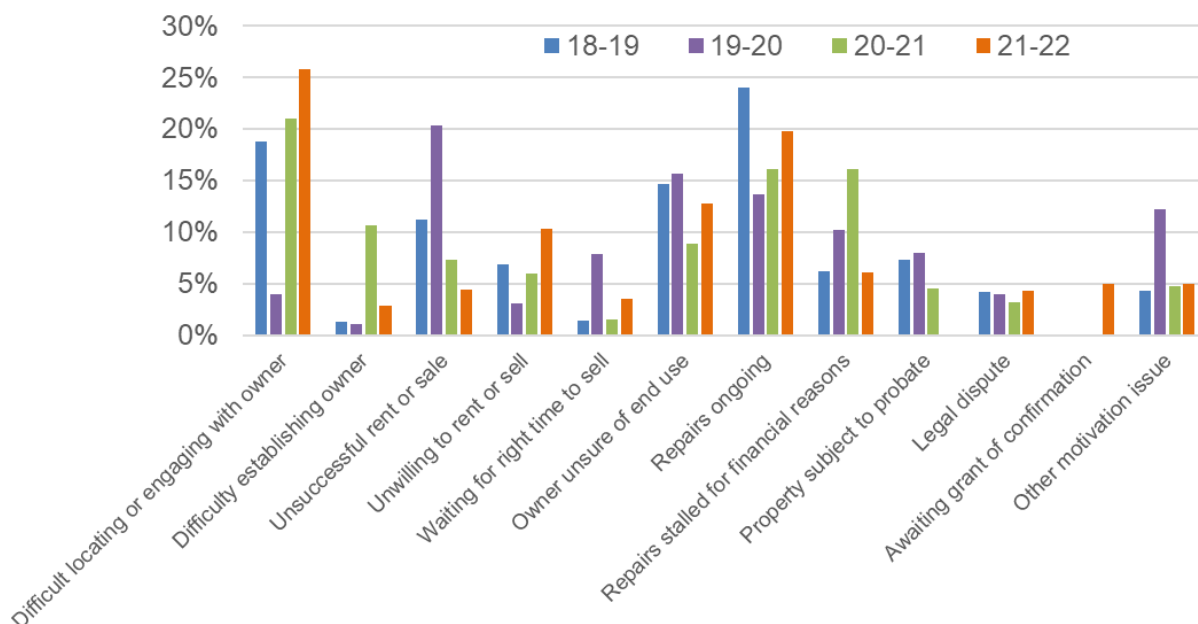


Table 5. Breakdown of reasons why private sector empty homes remain empty

Why homes remain empty	18-19	19-20	20-21	21-22	Average
Difficult locating or engaging with owner	18.7%	4.0%	21.0%	25.9%	17.4%
Difficulty establishing owner	1.3%	1.1%	10.6%	2.8%	4.0%
Unsuccessful rent or sale	11.2%	20.4%	7.3%	4.5%	10.8%
Unwilling to rent or sell	6.9%	3.1%	6.0%	10.3%	6.6%
Waiting for right time to sell	1.4%	7.8%	1.6%	3.5%	3.6%
Owner unsure of end use	14.7%	15.6%	8.8%	12.8%	13.0%
Repairs ongoing	24.0%	13.6%	16.1%	19.8%	18.4%
Repairs stalled for financial reasons	6.2%	10.2%	16.1%	6.1%	9.7%
Property subject to probate	7.3%	8.0%	4.6%	0.0%	5.0%
Legal dispute	4.2%	4.0%	3.2%	4.3%	3.9%
Awaiting grant of confirmation	0.0%	0.0%	0.0%	5.0%	1.3%
Other motivation issue	4.3%	12.2%	4.7%	4.9%	6.5%

Source: SEHP Annual Reports ([About us | Scottish Empty Homes Partnership](#))

It could also be useful to analyse the length of time local authority empty properties have been vacant. However, the reasons why local authority empty properties are left vacant might differ from those in the private sector, with demand for local

authority properties very high. Figure 7 and Table 6 highlight the length of time properties have been vacant is closely related to the reason for the vacancy. Normal letting stock, or temporary homeless accommodation tends to be empty for less time than other types of vacant stock. For example, at March 2021 20% of vacant normal letting stock had been vacant for less than two weeks, and only 1% had been vacant for over two years. This compares to just over half (52%) of vacant stock awaiting demolition which was vacant for over two years, and just 1% vacant for less than two weeks.

Figure 7. Local Authority vacant stock by time period vacant and vacancy reason in 2020-21

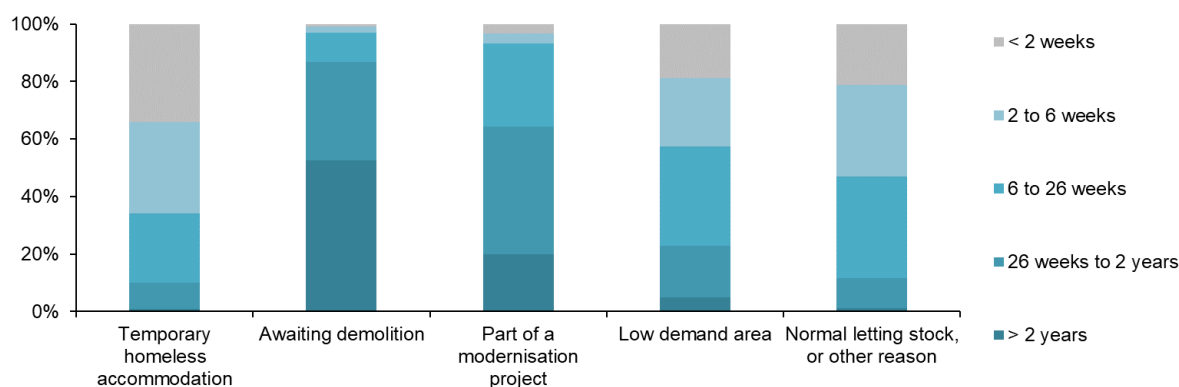


Table 6. Local Authority vacant stock by time period vacant and vacancy reason in 2020-21⁹

	< 2 weeks	2 to 6 weeks	6 to 26 weeks	26 weeks to 2 years	> 2 years
Temporary homeless accommodation	34%	32%	24%	9%	1%
Awaiting demolition	1%	2%	10%	34%	52%
Part of a modernisation project	3%	3%	26%	40%	18%
Low demand area	19%	24%	35%	18%	5%
Normal letting stock, or other reason	20%	30%	33%	10%	1%
All	13%	20%	25%	21%	17%

Source: Scottish Government, [Housing Statistics 2020 & 2021: Key Trends Summary](#).

In October 2022 there were 18,290 self-catering accommodation units on the valuation roll for non-domestic rates across Scotland. Self-catering holiday accommodation accounts for 7% of all premises in Scotland liable for non-domestic

⁹ [Figures do not sum to 100% because for some properties the length for which it has been vacant is unknown.](#)

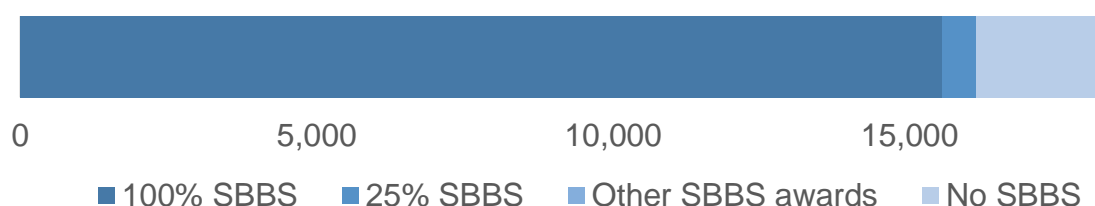
rates. As seen in Table 10 below there has been a steady rise in self-catering units on the valuation roll over the last 6 years.

The Small Business Bonus Scheme (SBBS) offers up to 100% non-domestic rates relief to non-domestic premises in Scotland with a rateable value below a certain amount. Where the rateable value is low enough, the premises may be eligible for the Small Business Bonus Scheme (SBBS) and receive up to 100% non-domestic rates relief.

In July 2022, 88% (16,130) of self-catering accommodation units on the valuation roll were in receipt of SBBS. As can be seen from Figure 8, the majority of these (96%) benefited from 100% relief and therefore paid no local tax. The cost of this was over £21million.

Non-domestic properties are liable for business water and sewerage charges (property and roads drainage charges are calculated based on the property’s rateable value), and waste disposal charges. Anecdotal evidence from councils, however, indicates that self-catering accommodation, though they may be liable for non-domestic rates, do not always face other non-domestic charges. In these cases, the accommodation’s direct contribution to local government services would be zero.

Figure 8. Self-catering properties receiving SBBS relief as at 1 July 2022, by proportion of SBBS award



Source: Scottish Assessors’ Valuation Roll as at 1 July 2022; Councils’ billing information

Table 7. Breakdown of listings by nights booked on Airbnb in Scotland as at 1 January 2019

Number of nights	As % of all listings
1-30	40%
31-60	17%
61-90	11%
91-120	8%
121-180	11%
180+	12%

Source: Page 5 of [Airbnb submission](#) to Scottish Government 2019 consultation on short-term lets.

Further information and data about short-term let activity can be found within the [Business Regulatory Impact Assessment](#) published in November 2021.

Scotland's Framework for Tax

The proposals in the consultation align with the principles and strategic objectives set out in Scotland's Framework for Tax to:

- a. raise money to fund public services
- b. provide economic and social stimulus
- c. promote a more equal society through redistribution
- d. encourage taxpayers (businesses and/or individuals) to change their behaviour

The onset of the cost of living crisis and related pressures on local finances make it even more imperative to consider how second home owners, and owners of homes which are left empty, could contribute more fairly to local areas and local economies.

Legislative framework

The Scottish Parliament has passed the following regulations, exercising powers set out in section 33(1) to (4) of the Local Government in Scotland Act 2003, that enable councils to change council tax liability for second homes and long-term empty homes.

- The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013
- The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2016

The Scottish Government is responsible for the policy and legislative framework for non-domestic rates, including setting the tax rates and reliefs that it funds.

The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Regulations 1992, as amended by the Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2021 set out the current thresholds for self-catering accommodation. To be classed as self-catering holiday accommodation, premises must actually be let for a period of at least 70 days in the financial year and available for let for 140 days or more.

Section 72(4A) of the Local Government Finance Act 1992, as inserted by section 6 of the Non-Domestic Rates (Scotland) Act 2020, makes provision to enable regulations under section 72(4) of the Local Government Finance Act 1992 to give a local authority discretion to determine, in circumstances set out in the regulations, whether particular lands and heritages fall within a class of lands and heritages prescribed in the regulations

The Council Tax (Dwellings and Part Residential Subjects)(Scotland) Regulations 1992 as amended provide councils with the discretion, in exceptional circumstances, to treat self-catering accommodation as if it has met the threshold of being actually let for 70 days.

Objective

Our aim is for everyone in Scotland to live in safe, secure and warm homes. We need to do more to prioritise housing for permanent accommodation, whether this is in the rented sector or home ownership.

The Scottish Government also wishes to increase the occupancy of second and long-term empty homes so that the related economic contribution to the local area is maximised and properties are not left empty without good reason.

We recognise that individuals have the right to own more than one residential property and to decide how they use that accommodation. In considering changes to the council tax treatment of second and empty homes we therefore wish to ensure there is a fair balance between the general interest and the rights of those affected. We will use the consultation process to gather and assess information about the impact of the proposals.

Rationale for Government intervention

The consultation paper sets out the case for change and why taxation, alongside other mechanisms, could help councils make best use of existing housing by managing the numbers of second homes, long-term empty homes and short-term lets according to local needs. The powers we are proposing, that councils have discretion to exercise, require the Scottish Government to bring forward new legislation for consideration and approval by the Scottish Parliament.

Other UK nations have also introduced or are introducing legislation to provide councils with the discretion to use taxation in this way. In Wales, from 1 April 2023, councils can increase the maximum rate from double to four times the full rate of council tax for second and long-term empty homes. In England, the UK Government has already legislated for council tax increases on long-term empty homes and is currently taking forward legislation to give councils powers to double council tax on second homes from April 2024.

From 1 April 2023, the thresholds that apply to self-catering accommodation in the other UK nations for the purpose of non-domestic rates (also known as business rates), are:

- Wales – to be actually let for at least 182 days (increased from 70 days), and available to let for at least 252 days (increased from 140 days) in the last 12 months
- England – to be actually let for at least 70 days and available to let for at least 140 days in the last 12 months

Consultation

Within Government

More Homes Division has worked closely with the following Scottish Government policy and analytical teams to develop the consultation paper and impact assessments:

- Better Homes Division
- Local Government and Analytical Services Division
- Tourism, Hospitality and Retail Division
- Communities Analysis Division
- Devolved Taxes, Directorate for Tax and Revenues

Public Consultation

A public consultation is being undertaken for 12 weeks from 18 April to 11 July 2023.

We have also informally consulted with COSLA during the development of the proposals and will continue this engagement during the consultation. This also includes discussions with the Institute of Revenues Rating and Valuation Scotland, and Scottish Assessors Association.

Business

The Scottish Government engages regularly with business organisations and stakeholder groups. The consultation will be shared widely with all interested parties and businesses will have the opportunity to provide views in response to the consultation.

Our intention is to engage with interested businesses and business representative organisations via established forums/ groups, including:

- The Industry Advisory Group facilitated by Visit Scotland and comprising representation from Association of Scottish Self Caterers, Scottish B&B Association, Scottish Tourism Alliance and Short Term Accommodation Association
- short-term lets platforms such as Expedia, Airbnb, booking.com etc
- Scottish Ratepayers Forum
- Scottish Ratepayers Surveyors Forum
- Industry Leadership Advisory Group

Options

We are consulting on whether councils should have additional powers to enable them to use taxation as one of the tools to manage numbers of second and long-term empty homes in their areas. We are also inviting views on whether the current non-domestic rates thresholds for self-catering accommodation should change, and/or if councils should have any discretion to alter them.

This partial BRIA considers the impact of the following options:

1. Do nothing
2. Provide councils with powers to charge up to a 100% premium on second homes
3. Provide councils with powers to charge more than a 100% premium on second and long-term empty homes
4. Alongside option 2 and/or 3, in relation to non-domestic rates:
 - a. alter the thresholds for classifying self-catering accommodation for non-domestic rates purposes (the number of days accommodation must actually be let and available to let)
 - b. provide councils with powers to use discretion to alter the self-catering accommodation threshold which applies locally for the number of days the accommodation must actually be let

Option 1 – Do Nothing

Sectors – costs and benefits:

Local councils and services

- councils would continue to benefit from revenue raised by taxing second homes. In 25 out of 32 councils, second home owners pay the full rate of council tax. In the remaining seven councils, they receive a 10% discount off the full rate
- in 2021-22 the reduction or removal of the discount on council tax on second homes across Scotland [generated over £20m](#)
- councils would continue to benefit from revenue raised from their discretionary power to vary the council tax on empty homes from the baseline discount of 50%; in 2021-22, this raised a [total of around £28m](#), of which around £15m was from the additional discretionary power to remove the discount altogether or a charge a premium of up to 100%
- [councils ringfence](#) some of the revenue¹⁰ generated from second and long-term empty homes for affordable housing purposes
- second homes used as self-catering accommodation and let for more than 70 days and available to let for 140 days each financial year, would remain eligible for non-domestic rates. Most qualify for up to 100% Small Business Bonus Scheme relief, and therefore continue to pay no or very little local tax

Local communities

- while the majority of self-catering accommodation receives 100% relief on non-domestic rates and pays no local tax, the local economy may benefit in other ways. For example, through the employment of local cleaning and laundry services, and the spend in local shops, hospitality venues and visitor attractions from guests staying in the accommodation

¹⁰ Revenue raised from varying the discount between 10-50% of council tax charge for second and empty homes must be ringfenced for affordable housing purposes as set out in section 4 of the Scottish Government's [guidance](#)

Option 2 – Provide councils with powers to charge up to a 100% premium on second homes

Sectors and groups affected:

- second home owners
- self-catering accommodation providers
- local councils and services
- local communities

Costs and benefits:

This option would require a change to regulations but could be achieved without primary legislation.

Second home owners

- if they are charged the full premium, their council tax amount would double. This would affect their disposable income. We know [second home owners are on average wealthier](#) than households that do not own a second home or those without any property
- depending on personal circumstances they may be able and willing to pay the additional cost of the premium without changing how they use their second home
- some may decide to change how they use their second home by letting it on a long-term basis as a private rented tenancy (liability for council tax would then switch from the owner to the tenant payable at the normal rate for the tax band)
- some may decide to change how they use their second home by letting it as self-catering accommodation on a short-term basis or increase the frequency of short-term letting. If let for more than the minimum number of days required to qualify for non-domestic rates, council tax would no longer be applicable and they would be liable for non-domestic rates. While the gross liability is generally higher for non-domestic rates than it is for council tax, if the rateable value is low enough, the premises may be eligible for Small Business Bonus Scheme relief and receive up to 100% non-domestic rates relief
- the home may be sold. Any legal, marketing and capital gains tax costs incurred may be offset depending on the sale price and whether the value of the accommodation has substantially increased since it was purchased

Self-catering accommodation providers

- there would be no impact for second homes used for this purpose that already meet the minimum thresholds to qualify for non-domestic rates
- for second homes used for this purpose but for less than the threshold, providers may opt to slightly increase the number of days they are let/ available in order to avoid paying the council tax premium and become liable for non-domestic rates. If the rateable value is low enough, the premises may be eligible for Small Business Bonus Scheme relief and receive up to 100% non-domestic rates relief
- in July 2022, 96% of those in receipt of SBBS (16,130) on non-domestic rates benefited from 100% relief and paid no local tax

- Scottish Assessors enter self-catering accommodation on the valuation roll if it has met the minimum thresholds. No data is available to provide an analysis of the number of days self-catering accommodation on the valuation roll is actually let and available to let

Local councils and services

- councils already have powers to apply different council tax charges to second and empty homes in different parts of their local areas. This could help them target a premium to the areas with specific concerns. It could equally ensure they take into account the contribution second homes can make to the area through tourism
- the maximum councils could charge second and long-term empty homes would be the same (100% premium)
- in 25 out of 32 councils, second home owners already pay the full rate of council tax
- in the remaining seven councils, they receive a 10% discount off the full rate
- if a 100% premium was added to council tax on all second homes across Scotland this could generate around £35m¹¹ in additional council tax but this figure assumes no behavioural change as a result of increased council tax charges
- in the administration of non-domestic rates, councils may see an increase in self-catering accommodation on the valuation roll and liable for non-domestic rates
- Scottish Assessors may see an increase in self-catering accommodation premises to be entered on the valuation roll if it has met the minimum thresholds

Local communities

- if councils use their discretion to apply the premium in areas of housing need, second homeowners may be influenced to use their accommodation differently. For example, by operating a private residential tenancy. If used in conjunction with private leasing schemes through the council, this could provide more affordable housing for key workers and social tenants
- councils would need to carefully consider the possible impact of a premium if the outcome might switch second homes from being used occasionally for owners' personal use or self-catering accommodation, to empty homes if this was a more favourable rate (even in the short term)
- if second homes were used more often, either as private residential tenancies or self-catering accommodation for more of the year (where councils felt this outcome would be desirable), local communities and economies could benefit from increased spend in the local area

¹¹ Based on Scottish Government internal analysis

Option 3 – Provide councils with powers to charge more than a 100% premium on second and long-term empty homes

Sectors and groups affected:

- second home owners
- self-catering accommodation providers
- empty home owners
- local councils and services
- local communities

Costs and benefits:

This option would require primary legislation.

Second home owners and self-catering accommodation providers

- second-home and self-catering accommodation owners would be affected in a similar way to option 2
- however, if councils chose to charge a higher premium this would have a greater impact on disposable incomes and profits
- if owners did not wish to stop using their second home for personal use, this may increase the likelihood of second homes being used as self-catering accommodation for relatively small amounts of the year (70 days) in order to qualify for non-domestic rates (and may qualify for SBBS, which could mean no local tax is paid)

Local councils and services

- the maximum premium councils could charge would be higher for both second and long-term empty homes
- councils could choose whether or not to apply the premium, whether to apply it to all or part of its area and whether to set the same premium for both second and long-term empty homes. This flexibility would enable them to target the action to address the specific problem in their area
- keeping the premium level the same for both second and long-term empty homes could deter owners from seeking to classify their home under the more favourable rate
- if the premium on all second and empty homes in Scotland was increased by 100%, the revenue that could be generated, assuming no behavioural change, could amount to an additional £70m per annum¹²

Local communities

- a higher premium is even more likely to influence owners to change the way they use second homes (see option 2) and empty homes (see below), with the resulting benefits and risks depending on what choice they make

¹² Based on Scottish Government internal analysis

- there is no guarantee that homes which are sold will be used differently by the new owner but higher premiums ultimately mean more revenue for local areas

Empty home owners

- owners could still ask councils to take their circumstances into account before applying a premium. For example, if a home has been empty between 12-24 months and repair work is ongoing to make it habitable or the home is actively being marketed for sale or let. However, the amount of time a home has been empty is based on the accommodation and not how long it has been owned. This may disincentivise prospective buyers from purchasing long-term empty homes, if they will be subject to council tax premiums immediately
- some reasons, for example that the owner can't afford the required repair work, leading to owners leaving their home empty for a long time could be compounded by higher council tax charges and result in the home being left empty for even longer
- higher premiums could equally motivate owners to take action rather than continue to leave the home empty

Option 4 - Alongside option 2 and/or 3,

- a. alter the thresholds for classifying self-catering accommodation for non-domestic rates purposes (the number of days accommodation must actually be let and available to let)
- b. provide councils with powers to use discretion to alter the self-catering accommodation threshold which applies locally for the number of days the accommodation must actually be let

Sectors and groups affected

- second home owners and Self-catering accommodation providers
- local councils and services
- local communities

Costs and benefits

Options 4(a) and 4(b) would both require regulations but could be achieved without primary legislation.

Second home owners and self-catering accommodation providers

- to be liable for non-domestic rates second homes owners letting their property as self-catering accommodation would need to meet the thresholds which apply in the area. If classed as self-catering for non-domestic rates and if the rateable value is low enough, the premises may be eligible for Small Business Bonus Scheme relief and receive up to 100% non-domestic rates relief
- if thresholds were increased and could not be met, the second home or self-catering accommodation would either remain liable for council tax or be removed from the valuation roll and become liable for council tax. This may impact on the use of second homes and self-catering accommodation available in an area
- the 'number of days actually let' threshold may vary across councils, which could impact on behaviour in particular areas. This might mean prospective buyers could be drawn to councils with lower thresholds that create a more favourable operating environment
- different thresholds across council areas arising from discretionary powers, could be confusing

Local councils and services

- councils could use discretionary powers to alter the actual days let threshold for non-domestic rates to better reflect local need and circumstance
- altering the threshold may incur additional administration costs for councils. It could also impact on revenues raised through council tax and/or non-domestic rates

Local communities

The thresholds which apply for the purposes of non-domestic rates may influence how second home-owners use their homes

Scottish Firms Impact Test

The firms most affected by the proposal to alter the threshold for non-domestic rates are businesses providing self-catering accommodation. If the threshold is raised some businesses will revert to council tax as domestic accommodation.

During the consultation phase we will engage with tourism bodies and short-term let platforms such as AirBnB, Booking.com and Expedia discuss the costs and benefits of options set out in the partial impact assessments published as part of the consultation.

Competition Assessment

The proposed measures may increase the level of competition within the Scottish accommodation sector. This could happen in a couple of ways. Second home owners may change the use of their accommodation from personal use to become a private rental landlord or short-term let host.

However, if the thresholds to claim non-domestic rates are raised, some second home owners may not be able to meet these and/ or decide to sell their home rather than increase its use as self-catering accommodation or pay a premium charge on council tax. Raising thresholds, on their own, could therefore reduce the number of suppliers within the accommodation sector. However, demand for short-term lets in Scotland has grown over the past decade, and they remain a favoured form of holiday accommodation. We believe that any impact on competition from a change in thresholds will not be material relative to these overall trends. This conclusion is supported by the point that any impact from changing thresholds needs to be considered in the context of other policy changes relating to empty and second homes which, as just discussed, may increase competition. Furthermore, giving councils discretion to apply different elements of the proposed changes will allow them to assess the overall impact of the total package of measures on levels of competition.

- Will the measure directly or indirectly limit the number or range of suppliers? **No**
- Will the measure limit the ability of suppliers to compete? **No**
- Will the measure limit suppliers' incentives to compete vigorously? **No**
- Will the measure limit the choices and information available to consumers? **No**

Consumer Assessment

The Scottish Government definition of a consumer is "anyone who buys goods or digital content, or uses goods or services either in the private or public sector, now or in the future".

In the context of second homes, if the second home is let out as self-catering or private rental tenancy accommodation, the consumer is primarily the guest or tenant. However, if second home owners decided to sell their property as a result of the legislation, this would lead to the consumer being those looking to purchase a property on the housing market.

If legislation encouraged second homes to be used more often this might provide more choice for consumers such as guests or tenants.

In terms of the consumer assessment questions:

- Does the policy affect the quality, availability or price of any goods or services in a market? **Yes**
- Does the policy affect the essential services market, such as energy or water? **No**
- Does the policy involve storage or increased use of consumer data? **No**
- Does the policy increase opportunities for unscrupulous suppliers to target consumers? **No**
- Does the policy impact the information available to consumers on either goods or services, or their rights in relation to these? **No**
- Does the policy affect routes for consumers to seek advice or raise complaints on consumer issues? **No**

Test run of business forms

It is not anticipated that new forms will be introduced as a result of the proposals.

Digital Impact Test

The changes being consulted on would not change administrative practices significantly. Responsibility over the collection and processing of information pertaining to the changes rests with assessors and councils, such processes would not require change. Further, billing systems and valuation practices would facilitate changes to the percentages or thresholds.

Legal Aid Impact Test

During the consultation phase we will consider whether the proposals will have any legal aid implications.

Enforcement, sanctions and monitoring

This would be in line with existing council tax and non-domestic rates practice.

Implementation and delivery plan

Subject to the outcome of the consultation, the proposals to enable a premium up to a 100% to be charged on second homes could be delivered using secondary legislation. Subject to Parliamentary agreement the earliest we anticipate new powers to charge up to a 100% premium on second homes could take effect would be the 2024-25 financial year.

Changes to introduce premiums beyond 100% on both types of homes would require primary legislation.

Post-implementation review

During the consultation phase, we will continue to consider enforcement, sanctions and monitoring implications.

Summary and recommendation

Table 8 Summary costs and benefits table

<u>Option</u>	Total benefit per annum: - economic, environmental, social	Total cost per annum: - economic, environmental, social - policy and administrative
<u>1</u>	<ul style="list-style-type: none"> While the majority of self-catering accommodation receives 100% relief on non-domestic rates and pays no local tax, the local economy may benefit in other ways. For example, through the employment of local cleaning and laundry services, spend in local shops hospitality and visitor attraction venues from guests staying in the accommodation. 	<ul style="list-style-type: none"> Second homes used as self-catering accommodation and let for more than 70 days and available to let for 140 days each financial year, would remain eligible for non-domestic rates. Most qualify for up to 100% Small Business Bonus Scheme relief, and therefore continue to pay no or very little local tax. Two thirds of lettings on AirBnB were for usage under 90 days (2019 AirBnB). Nearly the same percentage of bookings on AirBnB were for secondary lettings. Doing nothing means local areas cannot use taxation as a means to incentivise homes to be used more often.
<u>2</u>	<ul style="list-style-type: none"> This option might incentivise some second home owners to change the use of their accommodation. This would most likely be to let it as self-catering accommodation for more than 70 days each financial year. This might result in the home being used more often and the local economy benefiting from increased spend. 	<ul style="list-style-type: none"> This would be offset, however, by lower council tax revenue if the accommodation paid non-domestic rates and qualified for SBBS. This would also mean less revenue ringfenced for affordable housing.
<u>3</u>	<ul style="list-style-type: none"> A higher premium is more likely to influence owners to change the way they use 	<ul style="list-style-type: none"> As option 2

	<p>second and empty homes, with the resulting benefits and risks depending on what choice they make.</p> <ul style="list-style-type: none"> • There is no guarantee that homes which are sold will be used differently by the new owner but higher premiums ultimately mean more revenue for local areas. 	
<u>4</u>	<ul style="list-style-type: none"> • Councils could use discretionary powers to alter the actual days let threshold for non-domestic rates to better reflect local need and circumstance. • Second home owners may be more likely to use the accommodation as a private rental tenancy. This would provide more local housing occupied for more of the year, with social, environmental and economic benefits. 	<ul style="list-style-type: none"> • Local economies could be unduly affected if councils miscalculated the local impact from reduced levels of self-catering accommodation to related businesses e.g. laundry and cleaning services.

Declaration and publication

Sign-off for Partial BRIAs:

I have read the Business and Regulatory Impact Assessment and I am satisfied that, given the available evidence, it represents a reasonable view of the likely costs, benefits and impact of the leading options.

Authorising Minister's name: Tom Arthur MSP

Minister's title: Minister for Public Finance, Planning and Community

Scottish Government Contact point: More Homes Division
secondandemptyhomes@gov.scot

Table 9. Scottish Government 6-fold Urban Rural classification.

Class Name	Description
Large Urban Areas	Settlements of 125,000 people and over.
Other Urban Areas	Settlements of 10,000 to 124,999 people.
Accessible Small Towns	Settlements of 3,000 to 9,999 people, and within a 30 minute drive time of a Settlement of 10,000 or more.
Remote Small Towns	Settlements of 3,000 to 9,999 people, and with a drive time of over 30 minutes to a Settlement of 10,000 or more.
Accessible Rural Areas	Areas with a population of less than 3,000 people, and within a 30 minute drive time of a Settlement of 10,000 or more.
Remote Rural Areas	Areas with a population of less than 3,000 people, and with a drive time of over 30 minutes to a Settlement of 10,000 or more.

Source: Scottish Government ([Scottish Government Urban Rural Classification 2020 - gov.scot \(www.gov.scot\)](https://www.gov.scot/publications/scottish-government-urban-rural-classification-2020/pages/1-1-introduction.aspx))

Table 10: Summary of the current legislative framework for Second and Long-term Empty Homes, and Self-catering accommodation

	Second Homes	Empty Homes	Self-catering accommodation
Local Property Tax	Council Tax	Council Tax	Non-Domestic Rates
Definition	A “second home” is a dwelling which is no one’s sole or main residence and is lived in for at least 25 days during the 12 month period of council tax.	An “unoccupied dwelling” is a dwelling which is no one’s sole or main residence, but which is not a second home.	To be classed as self-catering holiday accommodation, a premises must: <ul style="list-style-type: none"> • Not be the sole or main residence of any person • Actually let for 70 days in the same financial year • Available to let, or actually let, for 140 days (note, this also includes the counting of the minimum 70 days of actual letting)
Default	50% discount must be applied on: <ul style="list-style-type: none"> • Job-related dwellings • Purpose built holiday homes 	50% discount must be applied on: <ul style="list-style-type: none"> • Homes that have been empty for less than 6 months since the person liable for council tax purchased it and are undergoing major repair/structural alteration 	Up to 100% Small Business Bonus Scheme. <p>From 1 April 2023:</p> <ul style="list-style-type: none"> • 100% relief will be available for properties with a rateable value of up to £12,000 • properties with a rateable value between £12,001 and £20,000 relief will taper to 0%. <p>The cumulative threshold for multiple properties cannot exceed £35,000.</p>
Local discretionary powers	Councils can make modifications to the 50% discount default to: <ul style="list-style-type: none"> • Set a discount between 10-50% 	Councils can make modifications to the 50% discount default to: <ul style="list-style-type: none"> • Set a discount between 10-50% • Charge the full rate of council tax or charge a premium of up to 100% on homes empty for 12 months+ 	Councils have discretion, in exceptional circumstances, to determine that self-catering holiday accommodation that fail to meet the 70 days actual letting, can continue to be classed as self-catering accommodation.

	<ul style="list-style-type: none"> • Charge the full rate of council tax 		
Exemptions		<p>Homes that have been empty for less than 24 months and are actively marketed for sale or let are exempt from the premium. Note a premises may be unoccupied but exempt from Council Tax for another reason – e.g. the owner is deceased.</p>	

Table 11: Number of self-catering units on the Valuation Roll by council and date, as at 1 October each year

Council	2017	2018	2019	2020	2021	2022
Aberdeen City	30	30	30	30	30	30
Aberdeenshire	510	550	610	630	700	700
Angus	170	200	220	250	260	260
Argyll & Bute	1,840	1,950	2,030	2,240	2,340	2,290
Clackmannanshire	20	30	30	40	40	40
Dumfries & Galloway	1,180	1,260	1,310	1,380	1,410	1,400
Dundee City	30	50	70	80	100	110
East Ayrshire	20	30	30	30	40	50
East Dunbartonshire	10	10	10	10	10	10
East Lothian	190	220	230	240	250	250
East Renfrewshire	[low]	10	10	10	10	10
City of Edinburgh	1,330	1,510	1,690	1,630	1,470	1,410
Na h-Eileanan Siar	510	590	680	710	760	750
Falkirk	20	40	60	90	100	100
Fife	520	550	590	660	750	800
Glasgow City	150	220	200	200	200	210
Highland	3,930	4,150	4,500	4,800	5,050	5,050
Inverclyde	10	20	20	20	20	20
Midlothian	40	40	50	50	50	60
Moray	330	400	430	440	510	520
North Ayrshire	420	460	480	490	490	500
North Lanarkshire	10	30	30	40	40	40
Orkney Islands	380	420	440	430	450	440
Perth & Kinross	890	950	1,030	1,090	1,120	1,100
Renfrewshire	20	20	30	30	50	60
Scottish Borders	600	640	710	760	850	840
Shetland Islands	250	270	290	270	270	250
South Ayrshire	200	240	260	280	300	320
South Lanarkshire	70	80	80	90	90	90
Stirling	410	440	480	510	520	480
West Dunbartonshire	50	60	70	70	70	80
West Lothian	40	40	50	60	60	60
Scotland	14,180	15,470	16,740	17,620	18,380	18,290

Table 12: Number of self-catering properties receiving SBBS relief as at 1 July 2022, by local authority and SBBS percentage

Local authority	100% SBBS	25% SBBS	Other SBBS awards	No SBBS
Aberdeen City	20	0	0	10
Aberdeenshire	630	10	[low]	60
Angus	230	[low]	0	30
Argyll & Bute	1,800	90	0	390
Clackmannanshire	30	0	0	10
Dumfries & Galloway	1,210	20	0	160
Dundee City	100	0	0	10
East Ayrshire	40	0	0	10
East Dunbartonshire	10	0	0	0
East Lothian	220	10	0	20
East Renfrewshire	10	0	0	[low]
City of Edinburgh	980	60	0	380
Na h-Eileanan Siar	720	10	0	30
Falkirk	90	0	0	10
Fife	690	20	[low]	70
Glasgow City	140	10	0	60
Highland	4,440	170	[low]	440
Inverclyde	20	0	0	[low]
Midlothian	50	0	0	10
Moray	450	30	0	40
North Ayrshire	490	10	[low]	20
North Lanarkshire	40	0	0	[low]
Orkney Islands	420	[low]	0	20
Perth & Kinross	930	40	[low]	140
Renfrewshire	60	0	0	[low]
Scottish Borders	750	20	0	80
Shetland Islands	220	[low]	0	30
South Ayrshire	200	0	0	120
South Lanarkshire	70	10	0	10
Stirling	410	30	0	40
West Dunbartonshire	60	[low]	0	10
West Lothian	50	0	0	[low]
Scotland	15,560	560	10	2,220



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Any enquiries regarding this publication should be sent to us at

The Scottish Government
St Andrew's House
Edinburgh
EH1 3DG

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