SCOTTISH STATUTORY INSTRUMENTS

2026 No. 324 (C. 37)

BUILDING SAFETY LEVY

The Building Safety Levy (Scotland) Act 2026 (Commencement No. 1) Regulations 2026

Made - - - -	*3rd November 2026*
Laid before the Scottish Parliament	*5th November 2026*
Coming into force - -	*1st December 2026*

The Scottish Ministers make the following Regulations in exercise of the power conferred by section 52(2) of the Building Safety Levy (Scotland) Act 2026(**a**).

Citation and commencement

1. These Regulations may be cited as the Building Safety Levy (Scotland) Act 2026 (Commencement No. 1) Regulations 2026 and come into force on 1 December 2026.

Appointed day

2. 1 December 2026 is the day appointed for the coming into force of the following provisions of the Building Safety Levy (Scotland) Act 2026—

(a) section 6 (power to modify types of buildings which may be taxable),

(b) section 7 (amendment of the Building (Scotland) Act 2003),

(c) section 9 (charging and rate of levy),

(d) section 10(3) and (4) (calculation of total levy payable by a person in an accounting period - financial year),

(e) section 11 (reliefs),

(f) section 12(2) to (4) (levy-free allowance - further provision),

(g) section 15(6) and (7) (duty to register for levy - exemptions power),

(h) section 18 (registration: notification and compliance),

(i) section 19 (accounting for levy by return and time for payment),

(j) section 22 (information sharing),

(k) section 23 (appointment of tax representatives),

(l) section 24(2) (effect of appointment of tax representatives),

(m) section 30(1) (registration of partnerships and unincorporated bodies etc.),

(**a**) 2026 asp 14.

(n) section 31 (bankruptcy etc.),

(o) section 32 (transfer of business as a going concern).

JENNY GILRUTH
A member of the Scottish Government

St Andrew's House,
Edinburgh
3rd November 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations bring into force sections 6, 7, 9, 10(3) and (4), 11, 12(2) to (4), 15(6) and (7), 18, 19, 22, 23, 24(2), 30(1), 31 and 32 of the Building Safety Levy (Scotland) Act 2026 ("the Act") on 1 December 2026. This brings into force all the powers to make regulations under the Act.

The Bill for the Act received Royal Assent on 13 May 2026. Sections 49, 50, 51, 52 and 54 came into force on the next day by virtue of section 52(1) of the Act.

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