

Building Safety Levy (Scotland) Act 2026

2026 asp 14

Explanatory Notes have been produced to assist in the understanding of this Act and are available separately

£14.80



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Building Safety Levy (Scotland) Act 2026

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The Bill for this Act of the Scottish Parliament was passed by the Parliament on 17th March 2026 and received Royal Assent on 13th May 2026

An Act of the Scottish Parliament to make provision imposing a tax (to be known as the Scottish building safety levy) charged in relation to a step in the building control process following the construction of, or conversion works creating, certain new buildings, the proceeds of which are payable to the Scottish Ministers towards meeting any building safety expenditure.

Part 1

Scottish Building Safety Levy

1 The Scottish building safety levy

(1) A tax is to be charged on certain building control events in accordance with this Act (see section 10(1) for which building control events are taxable building control events).

(2) The tax is to be known as the Scottish building safety levy (referred to in this Act as "the levy").

(3) Revenue Scotland is responsible for the collection and management of the levy.

2 Overview

(1) The Act is arranged as follows.

(2) Part 2 contains provision about the key concepts underlying the levy, including—

(a) the meaning of "building control event",

(b) the meaning of "new residential unit", and

(c) who is liable to pay the levy.

(3) Part 3 contains provision about the calculation and use of the levy, including—

(a) how it is charged and calculated,

(b) the meaning of "taxable building control event",

(c) reliefs and allowances, and

(d) the use of the proceeds of the levy.

(4) Part 4 contains provision about the administration of the levy.

(5) Part 5 contains provision about penalties in relation to the levy.

(6) Part 6 contains provision about reviews and appeals of decisions by Revenue Scotland in relation to the levy.

(7) Part 7 contains provision about reporting, interpretation, subordinate legislation and other final provisions.

PART 2

KEY CONCEPTS

Building control events

3 Meaning of "building control event"

(1) A "building control event" occurs on the building completion date in respect of the construction of, or conversion works creating, a new residential unit.

(2) In this Act, "building completion date" means the date of—

(a) the acceptance of a completion certificate in accordance with section 18 of the Building (Scotland) Act 2003 in respect of the construction of, or conversion of, a building or part of a building, or

(b) if earlier, the grant of permission for the temporary occupation of that building under section 21(3) of that Act in respect of that construction or conversion.

(3) In this Act—

(a) "construction" means the construction (including alteration, erection and extension) of a building, for which a building warrant is required in accordance with section 8(1)(a)(i) of the Building (Scotland) Act 2003, and related expressions are to be construed accordingly,

(b) "conversion works" means building works changing the occupation or use of a building, for which a building warrant is required in accordance with section 8(1)(b) of the Building (Scotland) Act 2003, and "conversion" and related expressions are to be construed accordingly.

(4) For the purposes of subsection (3) it is irrelevant whether or not the construction or, as the case may be, the conversion works include a matter which requires a building warrant in accordance with any other provision of the Building (Scotland) Act 2003.

Types of new buildings which may be taxable

4 Meaning of "new residential unit"

(1) A "new residential unit" means a unit—

(a) consisting of—

(i) the whole of a constructed or converted building which, on the building completion date, is intended to be (or is) used as a dwelling or other accommodation, or

(ii) a part of a constructed or converted building which, on the building completion date, is intended to be (or is) used separately as a dwelling or other accommodation, and

(b) which is not an exempt residential unit (see section 5).

(2) Without prejudice to the generality of subsection (1)(a), a building or part of a building is to be taken as intended to be used as a dwelling or other accommodation to the extent that it is intended to be (or is) used for any of the following purposes—

(a) residential accommodation for students in further or higher education,

(b) a hall of residence for students in further or higher education,

(c) residential accommodation built for the purpose of occupation by tenants.

(3) Without prejudice to the generality of subsection (1)(a), a building or part of a building is not to be taken as intended to be used as a dwelling or other accommodation to the extent that it is intended to be (or is) used for any of the following purposes—

(a) temporary residential accommodation, such as a hotel, inn or similar establishment,

(b) a residential institution for any of the following purposes—

(i) a home or other institution providing residential accommodation for children,

(ii) a home or other institution providing residential accommodation with personal care for persons in need of personal care by reason of old age, disability, past or present dependence on alcohol or drugs or past or present mental disorder,

(iii) a hospital or hospice,

(iv) military barracks and other residential accommodation for use by members of the armed forces (including single and family accommodation provided to such members by or on behalf of the Secretary of State for Defence),

(v) a prison or similar establishment, and

(vi) residential accommodation for school pupils,

(c) accommodation provided—

(i) by a body registered in the Scottish Charity Register to a person employed full time to perform the work of a minister of a religious denomination (for example as an imam, minister, priest or rabbi) where, by reason of holding the employment, the person has a residence in the accommodation from which to perform the duties of the employment, or

(ii) within a monastery, nunnery or similar establishment,

(d) accommodation provided in pursuance of section 95 of the Immigration and Asylum Act 1999 (provision of support for asylum-seekers and dependants).

(4) In determining under this Act the purpose for which a building (or part) is intended to be (or is) used, account may be taken of—

(a) information included in a certificate or application provided in accordance with section 17 or 21 of the Building (Scotland) Act 2003,

(b) the most suitable use, if a building is intended to be (or is) suitable for more than one purpose, and

(c) any other relevant information on the intended use (or use) of the building.

5 Exempt new residential units

An "exempt new residential unit" is a building or part of a building which, on the building completion date, is—

(a) a pre-existing residence, that is a building or part of a building which—

(i) immediately before the construction or conversion works consisted of one or more parts which were, or were suitable for use as, dwellings, and

(ii) at the building completion date, consists of the same number of parts which are intended to be (or are) used as dwellings,

(b) social housing, that is a building or part of a building which is intended to be (or is) let as—

(i) a Scottish secure tenancy within the meaning of section 11 of the Housing (Scotland) Act 2001, or

(ii) a short Scottish secure tenancy within the meaning of section 34 of the Housing (Scotland) Act 2001,

(c) affordable housing, that is a building or part of a building for which construction funding has been provided under—

(i) section 1 or 2 of the Housing (Scotland) Act 1988 (functions and powers of the Scottish Ministers), or

(ii) section 92 of the Housing (Scotland) Act 2001 (local authority assistance for housing purposes),

(d) situated on an island (within the meaning given by section 1 of the Islands (Scotland) Act 2018).

6 Power to modify types of buildings which may be taxable

(1) The Scottish Ministers may by regulations modify—

(a) the list of cases where a building or part of a building is to be taken as intended to be used as a dwelling or other accommodation in section 4(2),

(b) the list of cases where a building or part of a building is not to be taken as intended to be used as a dwelling or other accommodation in section 4(3), or

(c) the meaning of "exempt new residential unit" in section 5.

(2) Without limiting the generality of subsection (1), regulations under this section may—

(a) modify a type of relevant building (within the meaning of section 80O of the Scotland Act 1998) described by—

(i) adding a type of building,

(ii) varying a description of a type of building, or

(iii) removing a type of building,

(b) make different provision in relation to different areas or classes of land,

(c) make further provision about the description of buildings or lands, including by reference to a document of a particular description published or produced from time to time by such person as the regulations may specify.

(3) Regulations under subsection (1) may modify any enactment (including this Act).

(4) Before making regulations under this section, the Scottish Ministers must consult—

(a) local authorities,

(b) persons whom the Scottish Ministers consider represent the interests of the residential property development sector, and

(c) such other persons as the Scottish Ministers consider appropriate.

7 Amendment of the Building (Scotland) Act 2003

In section 36 of the Building (Scotland) Act 2003 (forms), after subsection (2) insert—

"(3) Without prejudice to the generality of subsection (1), regulations may make provision requiring any such application, warrant, certificate, notice or document to include such information as the Scottish Ministers consider appropriate to determine any liability to pay the Scottish building safety levy (within the meaning of section 1 of the Building Safety Levy (Scotland) Act 2026).".

Liability to pay levy

8 Person liable to pay levy

(1) The person liable to pay the levy is the owner of the new residential unit on the date of—

(a) the submission to a verifier of a completion certificate under section 17 of the Building (Scotland) Act 2003, if the subsequent building control event for that unit occurred on the acceptance of such a certificate, or

(b) if earlier, the application for the grant of permission for the temporary occupation under section 21(3) of that Act, if the subsequent building control event for that unit occurred on the grant of such permission.

(2) In this Act, where "owner" is used in relation to a residential unit and more than one person falls within that description, "owner" refers to any such person jointly and severally.

(3) The levy is payable in accordance with the provisions in Parts 3 and 4.

PART 3

CALCULATION AND USE OF LEVY

Amount of levy

9 Charging and rate of levy

(1) The levy is to be charged only on a taxable building control event (see Step 4 of section 10(1)).

(2) The Scottish Ministers may make regulations specifying the rate (or rates) of the levy applicable to a taxable building control event.

(3) Regulations under subsection (2) must set the rate (or rates) of the levy with reference to the area in square meters of the floorspace of the new residential unit in relation to which a taxable building control event occurs.

(4) Regulations under subsection (2) may set different rates for different purposes, including setting different rates—

(a) for different geographical areas,

(b) for different types of land on which a new residential unit is situated, or

(c) with reference to any other factor which the Scottish Ministers consider appropriate.

(5) The Scottish Ministers may make regulations about—

(a) the methodology to be used to determine the area in square meters of the floorspace of a new residential unit when calculating the amount of the levy, and

(b) the verification of the floorspace of a new residential unit.

(6) Without limiting the generality of subsection (5), regulations under that subsection may specify methodology that—

(a) is to apply generally or to specified cases,

(b) disregards parts of a new residential unit from the determined area,

(c) includes different ways in which measurements may be taken.

Calculation of levy payable

10 Calculation of total levy payable by a person in an accounting period

(1) The amount of levy payable in respect of a taxable building control event and the corresponding liability of a person ("the taxpayer") for the levy for an accounting period is to be determined as follows.

Step 1

Identify the total number of building control events which have occurred in the accounting period in relation to new residential units which were owned by the taxpayer on the date mentioned in section 8(1).

Step 2

Remove from that total any building control events which have occurred in the accounting period for which the taxpayer is entitled to relief under section 11.

Step 3

Deduct from the events left after Step 2 any levy-free allowance to which the taxpayer is entitled for the financial year under section 12, applying the deduction so that—

(a) any part of that levy-free allowance used in an earlier part of the financial year of which the accounting period is part is not included in the deduction, and

(b) the earliest building control events in the accounting period are deducted first until the amount of the levy-free allowance is reached.

Step 4

If the result of the calculation after Step 3 is one or more, each of the remaining building control events is a "taxable building control event".

Step 5

Calculate the levy chargeable on each taxable building control event by—

(a) taking the rate applicable in accordance with regulations made under section 9(2), and

(b) multiplying that rate by the area in square meters of the floorspace of the new residential unit in relation to which a taxable building control event occurred.

Step 6

The total sum of each calculation at Step 5 is the taxpayer's liability in respect of the levy for the accounting period.

(2) In making a calculation under subsection (1)—

(a) if the result of the calculation after Step 2 or Step 3 is zero or fewer, no levy is payable in that accounting period,

(b) an amount of levy-free allowance is taken to have been used for the purposes of paragraph (a) of Step 3 if it has been deducted under that Step to reduce, to zero or more, the amount of events in an earlier accounting period in the same financial year.

(3) In this Act, "financial year" means a period of—

(a) 12 months beginning on 1 April and ending on the following 31 March, or

(b) such other period of 12 months as the Scottish Ministers may by regulations specify.

(4) Before making regulations under subsection (3)(b), the Scottish Ministers must consult—

(a) Revenue Scotland,

(b) persons whom the Scottish Ministers consider represent the interests of the residential property development sector, and

(c) such other persons as the Scottish Ministers consider appropriate.

Reliefs and allowances

11 Reliefs

(1) The Scottish Ministers may, by regulations, make provision for and in connection with reliefs from the levy in relation to certain building control events, which may be deducted under Step 2 of section 10(1).

(2) The Scottish Ministers must, as soon as reasonably practicable after the day on which subsection (1) comes into force, lay before the Scottish Parliament for approval by resolution a draft Scottish statutory instrument containing the first regulations under subsection (1).

(3) If the Scottish Parliament approves the draft Scottish statutory instrument, the Scottish Ministers must make the regulations contained in the draft instrument.

(4) Regulations under subsection (1) may, in particular—

(a) set out a description of a relief and any qualifying conditions,

(b) rules for determining whether the relief applies,

(c) modify an existing relief,

(d) remove a relief, or

(e) create a relief, or partial relief, for residential units sold to first-time buyers.

(5) Regulations under subsection (1) must include a relief for the construction of, or conversion works creating, a new residential unit on brownfield land which must be no less than 50% of the charge of the levy to be applied under this Act.

(6) Any relief under the regulations must be claimed in the first return made in relation to the building control event or in an amendment of that return.

(7) For the period allowed for amendment of returns, see section 83 of the Revenue Scotland and Tax Powers Act 2014.

12 Levy-free allowance

(1) In each financial year, a taxpayer is entitled to deduct 29 building control events (a "levy-free allowance") under Step 3 of section 10(1).

(2) The Scottish Ministers may, by regulations, make further provision for and in connection with the levy-free allowance.

(3) Regulations under subsection (2) may, in particular, include provision—

(a) setting the number of building control events which constitute a levy-free allowance,

(b) setting different numbers of building control events constituting levy-free allowances for different purposes,

(c) specifying different periods for calculating the quantity of building control events,

(d) specifying building control events which do not count towards a levy-free allowance,

(e) specifying, for the purposes of paragraph (b) of Step 3 of section 10(1), which building control events are to be treated as occurring earlier in an accounting period (including for building control events which occur on the same date),

(f) specifying the date from which a levy-free allowance applies,

(g) about the treatment of groups of companies in relation to levy-free allowances,

(h) about the treatment of connected persons within the meaning of section 1122 of the Corporation Tax Act 2010,

(i) specifying the accounting period or financial year in which the first levy-free allowance period commences, and

(j) for carrying forward unused levy-free allowance from the two accounting periods or financial years preceding the accounting period or financial year.

(4) Before making regulations under subsection (2), the Scottish Ministers must consult—

(a) persons whom they consider represent the interests of the residential property development sector, and

(b) such other persons as the Scottish Ministers consider appropriate.

Proceeds of levy

13 Use of proceeds of levy

The proceeds of the levy must be used by the Scottish Ministers for the purposes of improving the safety of persons in or about buildings in Scotland by reimbursing, defraying or otherwise paying the costs of remediation, mitigation, or prevention works (and any work associated with or ancillary to those works) in buildings with an external wall cladding system, including work to produce surveys, assessments or reports.

PART 4

ADMINISTRATION OF LEVY

Registration

14 Scottish building safety levy register

(1) Revenue Scotland must keep a register (to be known as the Scottish building safety levy register) containing such information as Revenue Scotland considers is required for the purposes of the collection and management of the levy.

(2) The register is to be kept in the form that Revenue Scotland considers appropriate.

(3) Revenue Scotland must make any changes to the register that appear to Revenue Scotland to be required for the purpose of keeping the register up to date.

(4) Revenue Scotland may publish, in the manner it considers appropriate, information which—

(a) is derived from the register, and

(b) falls within any of the descriptions set out in subsection (5).

(5) The information is—

(a) the names and trading names (if different) of registered persons,

(b) the registration numbers assigned to those persons in the register,

(c) the addresses at which those persons carry on business,

(d) the fact that (where it is the case) the registered person is a body corporate which by virtue of section 26 is treated as member of a group,

(e) where paragraph (d) applies—

(i) the names of the other bodies corporate treated under section 26 as members of the group,

(ii) the addresses at which those other bodies carry on business,

(f) the names of tax representatives against the names of the non-resident taxpayers of whom they are representatives,

(g) such other information as Revenue Scotland considers appropriate.

(6) Information may be published in accordance with subsection (4) despite any obligation not to disclose the information that would otherwise apply which is contained in—

(a) an Act of the Scottish Parliament,

(b) an instrument made under an Act of the Scottish Parliament, or

(c) any other enactment which, if contained in an Act of the Scottish Parliament, would be within the legislative competence of the Parliament.

15 Duty to register for levy

(1) A person is liable to be registered if that person—

(a) is the owner of a new residential unit when a registrable event occurs, and

(b) is not registered.

(2) For the purposes of this Act, a "registrable event" is the earlier of—

(a) the submission to a verifier of a completion certificate under section 17 of the Building (Scotland) Act 2003 in respect of the construction of, or conversion works creating, a new residential unit, or

(b) an application for the grant of permission for the temporary occupation under section 21(3) of that Act in respect of that construction or conversion,

if, in either case, any subsequent building control event for that unit would be a taxable building control event or would not be such a taxable building control event by reason only of the operation of a relief under section 11.

(3) Where a person is liable to be registered by virtue of subsection (1), the person must notify Revenue Scotland at the same time as the person becomes liable to be registered.

(4) Where a person is liable to be registered by virtue of subsection (1), Revenue Scotland may register the person with effect from the time that the registrable event occurs (whether or not the person notifies Revenue Scotland under subsection (3)).

(5) Where any two or more bodies corporate are treated as members of the same group by virtue of section 26 they must be registered together as one person in the name of the representative member.

(6) The Scottish Ministers may by regulations make provision for and in connection with—

(a) exemptions from the requirement to be registered under this section, and

(b) exemptions from other requirements imposed by or under this Act on registrable persons.

(7) Regulations under subsection (6) may, in particular, include provision—

(a) specifying any conditions or restrictions on exemptions,

(b) specifying what records or documents an exempt person is required to keep,

(c) specifying the length of time that records or documents must be kept.

(8) In this Act, "registrable person" means a person who—

(a) is registered under this section or section 16, or

(b) is liable to be registered under this section.

16 Voluntary registration for levy

Where a person intends to or is carrying out the construction or conversion of a new residential unit which may result in a registrable event—

(a) the person may notify Revenue Scotland of those activities, and

(b) Revenue Scotland may register the person with effect from the time of the notification.

17 Cancellation of registration for levy

(1) A registered person who ceases to carry out any activities that will result in a registrable event must notify Revenue Scotland.

(2) Where Revenue Scotland is satisfied that a registered person has ceased to carry out activities that will result in a registrable event, it may cancel the person's registration with effect from the earliest practicable time after the person has ceased to undertake those activities (whether or not the person notifies Revenue Scotland under subsection (1)).

(3) Revenue Scotland must cancel a person's registration with effect from the earliest practicable time after the person ceases carrying out activities that will result in a registrable event where—

(a) the person notifies Revenue Scotland under subsection (1),

(b) Revenue Scotland is satisfied that the person will not carry out such activities,

(c) Revenue Scotland is satisfied that no levy which the person is liable to pay is unpaid, and

(d) subsections (4) and (5) do not apply.

(4) Where a registered person becomes exempted from the requirement to be registered by virtue of regulations under section 15(6), Revenue Scotland may cancel the person's registration with effect from the time when the person became so exempted or from such later time as Revenue Scotland considers appropriate.

(5) Revenue Scotland must cancel a person's registration with effect from the date of registration where—

(a) the registered person is exempted from the requirement to be registered by virtue of regulations under section 15(6), and

(b) Revenue Scotland is satisfied that the person has been so exempted at all times since being registered.

(6) Revenue Scotland must cancel a person's registration with effect from the date of registration where—

(a) a person notifies Revenue Scotland under subsection (1), and

(b) Revenue Scotland is satisfied that the person has not carried out, is not carrying out, and will not carry out, any activities that will result in a registrable event.

18 Registration: notification and compliance

The Scottish Ministers may by regulations make provision for and in connection with—

(a) specifying the period within which a notification under section 15(3) or 16 is to be made,

(b) specifying the form and content of a notification under any of those sections,

(c) requiring a person who has made a notification under any of those sections to notify Revenue Scotland—

(i) of any information contained in or provided in connection with the notification which has become inaccurate,

(ii) of any other change in circumstances,

(d) the correction of entries in the register.

Accounting for levy and record-keeping

19 Accounting for levy by return and time for payment

The Scottish Ministers may, by regulations—

(a) provide that a registrable person must—

(i) account for the levy by reference to such periods ("accounting periods") as may be determined by or under the regulations,

(ii) make returns in relation to such accounting periods,

(iii) pay the levy at such times and in such manner as may be so determined,

(b) specify the circumstances in which a registrable person is not required to make returns.

20 Form and content of returns

(1) A return under this Act must—

(a) be in the form specified by Revenue Scotland,

(b) contain such information specified by Revenue Scotland, and

(c) be made in such a manner as specified by Revenue Scotland.

(2) Revenue Scotland may specify different forms, information and manners of return for different kinds of return.

(3) A return is treated as containing any accompanying information provided by the person making the return for the purpose of completing the return.

21 Communications from taxpayers to Revenue Scotland

(1) Any notice, application or other thing that a person is required or permitted by provision made in or under this Act to give to Revenue Scotland must comply with the requirements set out in subsection (2).

(2) The requirements are that the notice, application or other thing—

(a) be in the form specified by Revenue Scotland,

(b) contain the information specified by Revenue Scotland, and

(c) be made in the manner specified by Revenue Scotland.

(3) Subsections (1) and (2) are subject to any different provision made in or under this Act.

Information sharing

22 Information sharing

(1) The Scottish Ministers may by regulations make provision for or in connection with a requirement for information relating to the levy to be disclosed between a relevant entity and Revenue Scotland for the purposes of administering the levy.

(2) Regulations made under subsection (1) may, in particular, make provision for—

(a) the keeping, maintenance and protection of the information,

(b) the enforcement of an obligation imposed on a relevant entity under the regulations,

(c) appeals against any decision taken or obligation imposed under the regulations,

(d) the conferral of powers to require a relevant entity to pay a financial penalty or compensation for a failure to comply with an obligation imposed under the regulations,

(e) designating disclosures by Revenue Scotland as being permitted disclosures for the purposes of section 15 of the Revenue Scotland and Tax Powers Act 2014.

(3) For the purposes of subsection (1), "relevant entity" means—

(a) a local authority,

(b) Registers of Scotland,

(c) the Scottish Ministers, and

(d) any other person specified in the regulations.

(4) Regulations under subsection (1) may, in particular, make provision about—

(a) the type of information to be disclosed,

(b) the form in which the information is to be disclosed,

(c) the time and manner in which the information is to be disclosed, and

(d) the disclosure of information in bulk.

(5) Before making regulations under subsection (1) in relation to the matters described in subsection (4), the Scottish Ministers must consult—

(a) Revenue Scotland, and

(b) such other persons as the Scottish Ministers consider appropriate.

Non-resident taxpayers

23 Appointment of tax representatives

(1) The Scottish Ministers may by regulations make provision for securing that every non-resident taxpayer, for the purposes of paying the levy, appoints a person resident in the United Kingdom to act as the taxpayer's tax representative.

(2) In this Act, a "non-resident taxpayer" means a person who—

(a) is or is required to be registered for the purposes of the levy, or would be so required but for an exemption by virtue of regulations under section 15(6), and

(b) is not resident in the United Kingdom.

(3) Regulations under subsection (1) may include provision—

(a) requiring notification to be given to Revenue Scotland where a person becomes a non-resident taxpayer,

(b) requiring the appointment of tax representatives by non-resident taxpayers,

(c) for the appointment of a person as a tax representative to take effect only where the person is approved by Revenue Scotland,

(d) requiring a request to be made to Revenue Scotland for such an appointment,

(e) authorising Revenue Scotland to give a direction requiring the replacement of a tax representative,

(f) authorising Revenue Scotland to give a direction requiring a person specified in the direction to be treated as the appointed tax representative of a non-resident taxpayer so specified,

(g) about the circumstances in which a person ceases to be a tax representative and about the withdrawal by Revenue Scotland of its approval of a tax representative,

(h) enabling a tax representative to act on behalf of the person for whom the representative is the tax representative through an agent of the representative,

(i) for the purposes of any provision made by virtue of paragraphs (a) to (h) regulating the procedure to be followed in any case and imposing requirements as to the information and other particulars to be provided to Revenue Scotland,

(j) as to the time at which things done under or for the purposes of the regulations are to take effect.

24 Effect of appointment of tax representatives

(1) The tax representative of a non-resident taxpayer is entitled to act on the non-resident taxpayer's behalf for the purposes of any provision made by or under this Act.

(2) The tax representative of a non-resident taxpayer must, except to such extent as the Scottish Ministers by regulations provide otherwise, secure the non-resident taxpayer's compliance with any requirements (including any requirements arising before that person became the non-resident taxpayer's tax representative) in relation to the levy imposed under—

(a) this Act or any regulations made under this Act, or

(b) the Revenue Scotland and Tax Powers Act 2014 or any orders or regulations made under that Act.

(3) A person who is or has been the tax representative of a non-resident taxpayer is personally liable—

(a) in respect of any failure while the person is or was the non-resident taxpayer's tax representative to secure compliance with any requirements arising by or under this Act, and

(b) in respect of anything done in the course of, or for purposes connected with, acting on the non-resident taxpayer's behalf, as if the requirements arising by or under this Act were imposed jointly and severally on the tax representative and the non-resident taxpayer.

(4) A tax representative is not liable by virtue of this section to be registered for the levy.

(5) A non-resident taxpayer is personally liable in respect of any levy due as a consequence of fraud or error by the non-resident taxpayer's tax representative.

25 Definition of "business premises" to exclude premises of tax representatives

(1) The Revenue Scotland and Tax Powers Act 2014 is modified as follows.

(2) In section 141 (power to inspect business premises), in subsection (3A)(b)—

(a) after "2024", insert ", or the levy under the BSL(S) Act 2026",

(b) for "that Act", substitute "those Acts".

Special cases

26 Groups of companies

(1) Where any bodies corporate are treated as members of a group by virtue of this section, for the purposes of this Act—

(a) any liability of a member of the group to pay the levy is to be taken to be a liability of the representative member,

(b) the representative member is to be taken to carry out any building control event which a member of the group would carry out (apart from this section) by virtue of this Act,

(c) all members of the group are jointly and severally liable for any levy due from the representative member.

(2) Two or more bodies corporate are eligible to be treated as members of a group if the condition mentioned in subsection (3) is fulfilled and—

(a) one of them controls each of the others,

(b) one person (whether a body corporate or an individual) controls them all, or

(c) two or more individuals carrying on a business in partnership control them all.

(3) The condition is that the prospective representative member has an established place of business in the United Kingdom.

(4) Two or more bodies corporate eligible to be treated as members of a group may apply to Revenue Scotland to be so treated.

(5) An application under subsection (4) must set out which of the bodies corporate is to be the representative member.

(6) Unless Revenue Scotland refuses an application referred to in subsection (4)—

(a) the bodies corporate are to be treated as a group from the beginning of an accounting period, and

(b) the body corporate set out in the application is to be the representative member.

(7) Where any bodies corporate are treated as members of a group, an application may be made to Revenue Scotland to the effect that—

(a) a further body eligible to be treated as a member of the group is to be included among the bodies treated in that way,

(b) a body corporate is to be excluded from the bodies so treated,

(c) another member of the group is to be substituted as the representative member, or

(d) the bodies corporate are no longer to be treated as members of a group.

(8) Where an application referred to in subsection (7) is made, Revenue Scotland may—

(a) grant the application with effect from such time as Revenue Scotland specifies by written notice to the members of the group, or

(b) refuse the application.

(9) Revenue Scotland may refuse an application under subsection (4) or (7) only if it appears to it necessary to do so for the protection of the revenue.

(10) An application under this section with respect to any bodies corporate—

(a) must be made by one of those bodies or by the person controlling them, and

(b) must be made—

(i) not less than 90 days before the date from which it is to take effect, or

(ii) at such later time as Revenue Scotland may allow.

(11) For the purposes of this section and section 29—

(a) a body corporate is to be taken to control another body corporate if—

(i) it may, by virtue of an enactment, control that body's activities, or

(ii) it is that body's holding company within the meaning of section 1159 and schedule 6 of the Companies Act 2006 (meaning of "subsidiary" etc),

(b) an individual is or individuals are to be taken to control a body corporate if the individual or individuals would be that body's holding company within the meaning of the provisions mentioned in paragraph (a)(ii), were the individual or individuals a company.

27 Notification of cessation of eligibility for group treatment or of having a place of business in UK

(1) A body corporate which is treated as a member of a group for the purposes of this Act and ceases to be eligible to be treated as a member of a group must notify Revenue Scotland immediately of that fact.

(2) A body corporate which is designated as representative member in relation to any other bodies corporate must not cease to have an established place of business in the United Kingdom without first notifying Revenue Scotland of that fact.

28 Group treatment: change to application or notification

A body corporate which has made—

(a) an application under section 26(4) or (7), or

(b) a notification under section 27(1) or (2),

must notify Revenue Scotland immediately if any information contained in or provided in connection with that application or notification becomes inaccurate.

29 Group treatment: substitution and termination

(1) Subsection (2) applies where—

(a) a body corporate ceases as from any time to be treated as a member of a group,

(b) immediately before that time, that body was the representative member,

(c) there are two or more other bodies corporate which continue after that time to be treated as members of the group, and

(d) no application under section 26(7)(c) in respect of any those other members of the group has been granted by Revenue Scotland.

(2) Revenue Scotland must, by notice to whichever of the bodies corporate mentioned in subsection (1)(c) as it considers appropriate, substitute that body corporate as the representative member, as from the time mentioned in subsection (1)(a).

(3) Where—

(a) a body corporate is treated as a member of a group as being controlled by any person, and

(b) it appears to Revenue Scotland that it has ceased to be so controlled,

Revenue Scotland must, by notice given to that person, terminate that treatment from such date as may be specified in the notice.

(4) If it appears to Revenue Scotland necessary to do so for the protection of the revenue, it may, by notice given to any body corporate that is treated as a member of a group and to the representative member, terminate that treatment from such time as may be specified in the notice.

(5) The time specified in a notice under subsection (4) must not be a time before the day on which the notice is given to the representative member.

30 Partnerships and unincorporated bodies etc.

(1) The Scottish Ministers may by regulations make provision applying the requirements of this Act to cases where a business is carried on—

(a) in partnership, or

(b) by an unincorporated body.

(2) The registration under this Act of a partnership or an unincorporated body may be in the name of the firm or body concerned.

(3) In determining whether activities which will result in a registrable event are carried out by an unincorporated body, no account is to be taken of any change in its members.

(4) The registration under this Act of a body corporate carrying on a business in several divisions may be in the names of those divisions if—

(a) the body corporate requests it, and

(b) Revenue Scotland considers it appropriate.

31 Bankruptcy etc.

(1) The Scottish Ministers may by regulations, in relation to a person carrying on a business of a registrable person in a manner described in subsection (2), make provision—

(a) requiring the person carrying on the business to inform Revenue Scotland of the fact that the person is carrying on the business and of the event that has led to that person carrying it on,

(b) allowing the person carrying on the business to be treated, for the duration of a period specified in the regulations, as if that person were the other person mentioned in subsection (2),

(c) for securing continuity in the application of this Act where the person carrying on the business is so treated.

(2) The persons are—

(a) a person carrying on the business of a registrable person who has—

(i) died,

(ii) become bankrupt, or

(iii) become incapacitated,

(b) a person carrying on the business of a registrable person whose estate has been sequestrated,

(c) a person carrying on the business of a registrable person which is in liquidation, receivership or administration.

32 Transfer of business as a going concern

(1) The Scottish Ministers may by regulations make provision for securing continuity in the application of this Act in cases where a business carried on by a person is transferred to another person as a going concern.

(2) Regulations under subsection (1) may include provision—

(a) requiring the transferor to inform Revenue Scotland of the transfer,

(b) providing for liabilities and duties under this Act of the transferor to become, to such extent as may be provided in the regulations, liabilities and duties of the transferee,

(c) providing for any right of either of them to repayment or credit in respect of tax to be satisfied by making a repayment or allowing a credit to the other,

(d) providing that no such provision as is mentioned in paragraph (b) or (c) is to have effect in relation to any transferor and transferee unless an application to that effect has been made by them under the regulations.

Provision of security

33 Security required by individual direction

(1) Revenue Scotland may, if it appears to it necessary to do so for the protection of the revenue, issue a direction—

(a) requiring a person liable to pay the levy or a tax representative to provide any security that Revenue Scotland considers appropriate,

(b) specifying the amount of security that a person liable to pay the levy is required to provide to secure the approval of the appointment of a tax representative (see section 23).

(2) Revenue Scotland—

(a) may attach to a direction under this section any conditions it considers appropriate, and

(b) may vary or revoke an earlier direction or the conditions attached to it.

(3) A person is not required to comply with a direction under this section unless Revenue Scotland has—

(a) served notice of the direction on the person, or

(b) taken all such other steps as appear to Revenue Scotland to be reasonable for bringing the direction to the person's attention.

(4) If Revenue Scotland issues a direction under subsection (1)(a) to a person liable to pay tax or a tax representative, that person must provide the required security to Revenue Scotland by the date specified by Revenue Scotland.

(5) If Revenue Scotland issues a direction under subsection (1)(b) to a person liable to pay tax—

(a) in a case where the direction specifies an amount of security that is different to the amount that the person would be required to provide according to a general direction under section 34, the direction under this section prevails, and

(b) in a case where the effect of the direction is that the person must provide security or additional security to ensure that the appointment of a tax representative continues to have effect, that person must provide the security or additional security to Revenue Scotland by the date specified by Revenue Scotland.

(6) In this Act, "security" means security for the payment of any amount of the levy which is or may become due from a person liable to pay the levy (including any penalty or interest that is recoverable as if it were an amount of the levy).

34 Security required by general direction

(1) Revenue Scotland may, if it appears to it necessary to do so for the protection of the revenue, issue a direction specifying the amount of security, or a method for determining the amount of security, that persons liable to pay the levy must provide to Revenue Scotland to secure the approval of the appointment of a tax representative (see section 23).

(2) A direction under this section—

(a) applies generally to persons liable to pay the levy,

(b) may specify any conditions for the provision of security that Revenue Scotland considers appropriate,

(c) may vary or revoke an earlier direction, and

(d) must be published by Revenue Scotland.

(3) Subsection (4) applies if—

(a) a person liable to pay the levy has appointed a tax representative, and

(b) a direction issued under this section has the effect of requiring the person liable to pay the levy to provide security or additional security to ensure that the appointment continues to have effect.

(4) The person must provide the security or additional security to Revenue Scotland by the date specified by Revenue Scotland.

Delegation of functions

35 Delegation of functions by Revenue Scotland

(1) The Revenue Scotland and Tax Powers Act 2014 is modified as follows.

(2) In section 4 (delegation of functions by Revenue Scotland)—

(a) in subsection (1)(c) the words "(a "relevant person")" are repealed,

(b) after subsection (1)(c), insert—

"(d) any of its functions relating to the Scottish building safety levy to a person specified in regulations by the Scottish Ministers.", and

(c) after subsection (1), insert—

"(1A) A person specified in regulations under subsection (1)(c) or, as the case may be, subsection (1)(d) is referred to in this section as a "relevant person".".

(3) In section 254 (subordinate legislation), in subsection (3), after paragraph (za) insert—

"(zb) section 4(1)(d),".

PART 5

PENALTIES

36 Failure to make return

(1) The Revenue Scotland and Tax Powers Act 2014 is modified as follows.

(2) In section 159 (penalty for failure to make returns)—

(a) in subsection (1), at the end of the table insert—

"4.	Scottish building safety levy	Return under regulations made under section 19 of the BSL(S) Act 2026.",

(b) in subsection (6), for "2 or 3" insert "2, 3 or 4".

(3) In the italic heading before section 164, for "*Scottish landfill tax and Scottish aggregates tax"* substitute "*Scottish landfill tax, Scottish aggregates tax and Scottish building safety levy"*.

(4) In section 164 (Scottish landfill tax and Scottish aggregates tax: first penalty for failure to make return), in subsection (1), for "2 or 3" insert "2, 3 or 4".

(5) The section title of section 164 becomes "**Scottish landfill tax, Scottish aggregates tax and Scottish building safety levy: first penalty for failure to make return**".

(6) The section title of section 165 becomes "**Scottish landfill tax, Scottish aggregates tax and Scottish building safety levy: multiple failures to make return**".

(7) The section title of section 166 becomes **"Scottish landfill tax, Scottish aggregates tax and Scottish building safety levy: 6 month penalty for failure to make return**".

(8) The section title of section 167 becomes **"Scottish landfill tax, Scottish aggregates tax and Scottish building safety levy: 12 month penalty for failure to make return**".

37 Failure to pay levy

(1) The Revenue Scotland and Tax Powers Act 2014 is modified as follows.

(2) In section 168 (penalty for failure to pay tax)—

(a) in subsection (1), at the end of the table insert—

"4.	Scottish building safety levy	(a) Amount payable under regulations made under section 19 of the BSL(S) Act 2026. (b) Additional amount payable as a result of an adjustment under section 66 of this Act. (c) Additional amount payable as a result of an amendment under section 83 of this Act. (d) Additional amount payable as a result of an amendment under section 87 of this Act. (e) Additional amount payable as a result of an amendment under section 93 of this Act. (f) Amount assessed under section 95 of this Act in the absence of a return. (g) Amount payable as a result of an assessment under section 98 of this Act.	(a), (b), (c), (e) and (g) The date by which the amount must be paid. (d) and (f) The date falling 30 days after the date by which the amount must be paid.",

(b) in subsection (5), for "2 or 3" insert "2, 3 or 4".

(3) In the italic heading before section 170, for "*Scottish landfill tax and Scottish aggregates tax"* substitute "*Scottish landfill tax, Scottish aggregates tax and Scottish building safety levy"*.

(4) In section 170 (Scottish landfill tax and Scottish aggregates tax: first penalty for failure to pay tax), in subsection (1), for "2 or 3" insert "2, 3 or 4".

(5) The section title of section 170 becomes "**Scottish landfill tax, Scottish aggregates tax and Scottish building safety levy: first penalty for failure to pay tax**".

(6) The section title of section 171 becomes "**Scottish landfill tax, Scottish aggregates tax and Scottish building safety levy: penalties for multiple failures to pay tax**".

(7) The section title of section 172 becomes "**Scottish landfill tax, Scottish aggregates tax and Scottish building safety levy: 6 month penalty for failure to pay tax**".

(8) The section title of section 173 becomes "**Scottish landfill tax, Scottish aggregates tax and Scottish building safety levy: 12 month penalty for failure to pay tax**".

38 Inaccuracies in taxpayer documents

(1) The Revenue Scotland and Tax Powers Act 2014 is modified as follows.

(2) In section 182(6) (penalty for inaccuracy in taxpayer document), at the end of the table insert—

"4.	Scottish building safety levy	(a) Return under regulations made under section 19 of the BSL(S) Act 2026. (b) Amended return under section 83 of this Act. (c) Claim for repayment under section 106, 107 or 108 of this Act.".

39 Failure to register for levy etc.

(1) The Revenue Scotland and Tax Powers Act 2014 is modified as follows.

(2) In section 209(1)(a) (penalties for failure to register for tax etc.), after sub-paragraph (iv) insert—

"(v) section 15 of the BSL(S) Act 2026 (duty to register for levy),

(vi) section 18 of the BSL(S) Act 2026 (registration: notification and compliance),".

(3) In section 210(4) (amount of penalty for failure to register for tax etc.), for "Scottish landfill tax or Scottish aggregates tax" insert "Scottish landfill tax, Scottish aggregates tax or the Scottish building safety levy".

40 Failure to request approval of tax representative appointment

(1) The Revenue Scotland and Tax Powers Act 2014 is modified as follows.

(2) After 216I (power to change penalty provisions in Chapter 5A) insert—

"CHAPTER 5B

PENALTIES RELATING SOLELY TO SCOTTISH BUILDING SAFETY LEVY

216J Failure to request approval of tax representative appointment: Scottish building safety levy

(1) This section applies to a person who—

(a) becomes subject, in accordance with regulations under section 23(1) of the BSL(S) Act 2026, to an obligation to request Revenue Scotland's approval for the appointment of the person's tax representative, but

(b) fails (with or without making the appointment) to make the request as required by the regulations.

(2) The person is liable to a penalty of £10,000.".

41 Failure to notify cessation of eligibility for group treatment or of having a place of business in UK

(1) The Revenue Scotland and Tax Powers Act 2014 is modified as follows.

(2) After section 216J (as inserted by section 40(2)) insert—

"216K Failure to notify cessation of eligibility for group treatment or of having a place of business in UK: Scottish building safety levy

(1) This section applies to a person who—

(a) fails to notify Revenue Scotland, under section 27(1) of the BSL(S) Act 2026, that the person has ceased to be eligible to be treated as a member of a group for the purposes of that Act, or

(b) fails to notify Revenue Scotland, under section 27(2) of the BSL(S) Act 2026, that the person has ceased to have an established place of business in the United Kingdom.

(2) The person is liable to a penalty of £500.".

42 Failure to notify change to group treatment application or notification

(1) The Revenue Scotland and Tax Powers Act 2014 is modified as follows.

(2) After section 216K (as inserted by section 41(2)) insert—

"216L Failure to notify change to group treatment application or notification: Scottish building safety levy

(1) This section applies to a person who fails to comply with section 28 of the BSL(S) Act 2026.

(2) The person is liable to a penalty of £250.".

43 Failure to provide security

(1) The Revenue Scotland and Tax Powers Act 2014 is modified as follows.

(2) After section 216L (as inserted by section 42(2)) insert—

"216M Penalty for failure to provide security: Scottish building safety levy

(1) This section applies to a person who fails to comply with a requirement by Revenue Scotland under section 33 or section 34 of the BSL(S) Act 2026 to provide security for the payment of the Scottish building safety levy.

(2) The person is liable to a penalty of £20,000.".

44 General provisions for penalties relating to the Scottish building safety levy

(1) The Revenue Scotland and Tax Powers Act 2014 is modified as follows.

(2) After section 216M (as inserted by section 43(2)) insert—

"216N Reasonable excuse for failures under Chapter 5B

(1) If a person ("P") satisfies Revenue Scotland or (on appeal) the tribunal that there is a reasonable excuse for a failure to comply with a requirement imposed by or under the BSL(S) Act 2026 as described in section 216J(1), 216K(1), 216L(1), or 216M(1), liability to a penalty does not arise in relation to that failure.

(2) For the purposes of subsection (1)—

(a) an insufficiency of funds is not a reasonable excuse unless attributable to events outside P's control,

(b) where P relies on any other person to do anything, that is not a reasonable excuse unless P took reasonable care to avoid the failure, and

(c) where P had a reasonable excuse for the failure but the excuse has ceased, P is to be treated as having continued to have the excuse if the failure is remedied without unreasonable delay after the excuse ceased.

216O Assessment of penalties under Chapter 5B

(1) If a person becomes liable to a penalty under this Chapter, Revenue Scotland must—

(a) assess the penalty, and

(b) notify the person.

(2) A penalty under this Chapter must be paid before the end of the period of 30 days beginning with the day on which the notification of the penalty is issued.

(3) An assessment of a penalty under this Chapter—

(a) is to be treated for enforcement purposes as an assessment to tax, and

(b) may be combined with an assessment to tax.

(4) An assessment of a penalty under this Chapter must be made within the period of 12 months beginning with whichever is the later of—

(a) the date on which the person became liable to the penalty, or

(b) the date on which Revenue Scotland first became aware of the person's liability to the penalty.

216P Power to change penalty provisions in Chapter 5B

(1) The Scottish Ministers may by regulations make provision (or further provision) about penalties under this Chapter.

(2) Provision under subsection (1) includes provision—

(a) about the circumstances in which a penalty is payable,

(b) about the amounts of penalties,

(c) about the procedure for issuing penalties,

(d) about appealing penalties,

(e) about enforcing penalties.

(3) Regulations under subsection (1) may not create criminal offences.

(4) Regulations under subsection (1) may modify any enactment (including this Act).

(5) Regulations under subsection (1) do not apply to a failure which began before the date on which the regulations come into force.".

(3) In section 254 (subordinate legislation), in subsection (3), after paragraph (la) insert—

"(lb) section 216P(1),".

PART 6

REVIEWS AND APPEALS

45 Reviews and appeals of decisions of Revenue Scotland

(1) The Revenue Scotland and Tax Powers Act 2014 is modified as follows.

(2) In section 233(1) (appealable decisions), after paragraph (n) insert—

"(o) a decision in relation to whether or not any person is required to have a tax representative by virtue of any regulations under section 23 of the BSL(S) Act 2026,

(p) a decision in relation to the giving, withdrawal or variation, for the purposes of any regulations under section 23 of the BSL(S) Act 2026, of any approval or direction with respect to the person who is to act as another's tax representative,

(q) a decision in relation to—

(i) whether a body corporate is to be treated, or is to cease to be treated, as a member of a group under section 26 of the BSL(S) Act 2026,

(ii) the times at which a body corporate is to be so treated, and

(iii) which body corporate is, in relation to any time, to be the representative member for a group,

(r) a decision in relation to the requirement of security for the payment of Scottish building safety levy under section 33 or section 34 of the BSL(S) Act 2026.".

PART 7

FINAL PROVISIONS

46 Report on operation of Act

(1) The Scottish Ministers must, at such intervals as Ministers consider appropriate but in no case exceeding three years, report on the operation of the Act.

(2) The report must, in particular, set out an assessment of—

(a) how the proceeds of the levy have been used,

(b) the work undertaken by the Scottish Ministers to improve the safety of buildings and the safety of persons in or about buildings where that work has been funded, in whole or in part, from the proceeds of the levy, and

(c) any other matters as the Scottish Ministers consider appropriate.

(3) The report may, in particular, refer to information contained in reports prepared under section 30 (reports on progress with single-building assessments and remediation work) of the Housing (Cladding Remediation) (Scotland) Act 2024.

(4) The Scottish Ministers must, as soon as reasonably practicable after preparing the report, publish the report in a manner they consider appropriate.

(5) The first report under this section must be published within 3 years of the day on which this section comes into force.

47 Interpretation of this Act

(1) In this Act—

"accounting period" means a period which, in pursuance of any regulations made under section 19 is an accounting period for the purposes of the levy,

"building completion date" has the meaning given by section 3(2),

"building control event" has the meaning given by section 3(1),

"construction" has the meaning given by section 3(3)(a),

"conversion works" has the meaning given by section 3(3)(b),

"exempt new residential unit" has the meaning given by section 5,

"financial year" has the meaning given by section 10(3),

"the levy" has the meaning given by section 1(2) and references to "tax" are to be construed accordingly,

"member" and "representative member", in relation to a group, are to be construed in accordance with section 26,

"new residential unit" has the meaning given by section 4(1),

"non-resident taxpayer" has the meaning given by section 23(2),

"owner" has the meaning given by section 8(2),

"the register" means the register maintained by Revenue Scotland under section 14,

"registered" means registered in the register maintained by Revenue Scotland under section 14,

"registrable event" has the meaning given by section 15(2),

"registrable person" has the meaning given by section 15(8),

"return" means a return required by regulations under section 19,

"tax representative", in relation to any person, means a person who, in accordance with any regulation under section 23(1), is for the time being that person's tax representative for the purposes of the levy,

"taxable building control event" is to be construed in accordance with Step 4 of section 10(1),

"taxpayer" has the meaning given by section 10(1).

(2) For the purposes of this Act, a person is resident in the United Kingdom at any time if, at that time—

(a) that person has an established place of business in the United Kingdom,

(b) that person has a usual place of residence in the United Kingdom, or

(c) that person is a firm or unincorporated body which (without being resident in the United Kingdom by virtue of paragraph (a)) has amongst its partners or members at least one individual with a usual place of residence in the United Kingdom.

48 Interpretation of the Revenue Scotland and Tax Powers Act 2014

(1) The Revenue Scotland and Tax Powers Act 2014 is modified as follows.

(2) In section 252 (general interpretation)—

(a) after the definition of "the AT(S) Act 2024" insert—

""the BSL(S) Act 2026" means the Building Safety Levy (Scotland) Act 2026,",

(b) after the definition of "Revenue Scotland" insert—

""tax" includes the levy chargeable in accordance with the BSL(S) Act 2026, and "taxpayer" is to be construed accordingly,".

(3) In schedule 5 (index of defined expressions)—

(a) after the entry relating to "AT(S) Act 2024" insert—

"BSL(S) Act 2026	section 252",

and

(b) after the entry relating to "statutory records" insert—

"tax	section 252".

49 Regulation-making powers

(1) Regulations under the following provisions are subject to the affirmative procedure: sections 6(1), 9(2), 9(5), 11(1), 12(2), 15(6), 22(1) and 53(2).

(2) Regulations under the following provisions are subject to the negative procedure: sections 10(3)(b), 18, 19, 23(1), 24(2), 30(1), 31(1) and 32(1).

(3) Any power of the Scottish Ministers to make regulations under this Act includes power to make—

(a) different provision for different purposes, and

(b) incidental, supplemental, consequential, transitional, transitory or saving provision.

(4) Regulations under section 50(1)—

(a) are subject to the affirmative procedure if they add to, replace or omit any part of the text of an Act,

(b) otherwise, are subject to the negative procedure.

(5) This section does not apply to regulations under section 52.

50 Ancillary provision

(1) The Scottish Ministers may by regulations make any incidental, supplementary, consequential, transitional, transitory or saving provision they consider appropriate for the purposes of, or in connection with, or for giving full effect to this Act or any provision made under it.

(2) Regulations under subsection (1) may modify any enactment (including this Act).

51 Crown application

Nothing in this Act affects His Majesty in His personal capacity.

52 Commencement

(1) This section and sections 49, 50, 51 and 54 come into force on the day after Royal Assent.

(2) The other provisions of this Act come into force on such day as the Scottish Ministers may by regulations appoint.

(3) Regulations under this section may—

(a) include transitional, transitory or saving provision,

(b) make different provision for different purposes.

53 Expiry

(1) This Act expires at the end of the period of 15 years beginning with the day on which this section comes into force.

(2) But the Scottish Ministers may by regulations extend the period set out in subsection (1).

(3) At the same time as laying a draft Scottish statutory instrument containing regulations under subsection (2) before the Scottish Parliament, the Scottish Ministers must lay before the Parliament a statement of their reasons why it is necessary to extend the operation of this Act.

(4) Regulations under subsection (2) may modify any enactment (including this Act).

54 Short title

The short title of this Act is the Building Safety Levy (Scotland) Act 2026.

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Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Saul Nassé, the King's Printer for Scotland.

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An RRD Company

Published by TSO (The Stationery Office), part of Williams Lea, and available from:

Online
www.tsoshop.co.uk

Mail, Telephone & E-mail
TSO
PO Box 29, Norwich, NR3 1GN
Telephone orders/General enquiries: 0333 202 5070
E-mail: customer.services@williamslea.com
Textphone: 0333 202 5077

ISBN 978-0-10-590458-8

9 780105 904588