SCOTTISH STATUTORY INSTRUMENTS

2025 No. 249

COUNCIL TAX

The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2025

Made - - - -	*9th September 2025*
Laid before the Scottish Parliament	*11th September 2025*
Coming into force - -	*4th November 2025*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 72(4), 73(5) and 113(1) and (2) of the Local Government Finance Act 1992(**a**) and all other powers enabling them to do so.

Citation and commencement

1. These Regulations may be cited as the Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2025 and come into force on 4 November 2025.

Amendment of the Council Tax (Dwellings and Part Residential Subjects) (Scotland) Regulations 1992

2.—(1) The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Regulations 1992(**b**) are amended in accordance with paragraphs (2) and (3).

(2) In regulation 5A (self-catering holiday accommodation: provision of evidence), after paragraph (5) insert—

"(6) This regulation does not apply to requests for evidence or the submission of evidence, on or after 4 November 2025, of letting or intention to let in relation to the financial year 2023-2024.".

(3) After regulation 5A (self-catering holiday accommodation: provision of evidence), insert—

"**Self-catering holiday accommodation: provision of evidence in relation to the financial year 2023-2024**

5AA.—(1) This regulation applies only in relation to the provision of evidence regarding the financial year 2023-2024.

(2) Evidence of letting or intention to let in accordance with paragraph 2(b) of schedule 2 may be sent to the assessor in whose area the lands and heritages are situated, before 6 December 2025.

(**a**) 1992 c. 14. Section 113(2) was amended by paragraph 52(2) of schedule 7 of the Local Government Act 2003 (c. 26), section 80(4) and (5) of the Localism Act 2011 (c. 20), S.I. 2013/2597, S.I. 2016/997 and S.I. 2021/1265. The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).

(**b**) S.I. 1992/2955, relevantly amended by S.S.I. 2021/489.

(3) Paragraph (2) applies regardless of whether or not evidence has previously been requested or submitted in accordance with regulation 5A.

(4) Where evidence is sent to the assessor in accordance with paragraph (2), the assessor must consider whether that evidence, together with any evidence supplied under regulation 5A before 4 November 2025, confirms that either or both of the requirements in heads (i) and (ii) of paragraph 2(b) of schedule 2 are met.

(5) Where no evidence is sent to the assessor in accordance with paragraph (2), the assessor must, at the request of the relevant person, re-consider any evidence held that was previously supplied under regulation 5A, or consider such evidence for the first time, where it was previously sent after the expiry of the time period provided for in regulation 5A(3).

(6) Any request under paragraph (5) must be sent to the assessor before 6 December 2025.

(7) Where the assessor is of the view that evidence considered in accordance with paragraph (4) or (5) is insufficient to confirm that either or both of the requirements in heads (i) and (ii) of paragraph 2(b) of schedule 2 are met, the assessor may request that further evidence be submitted.

(8) A request for evidence made by the assessor under paragraph (7) must set out the time period for submission of evidence described in paragraph (9).

(9) Evidence supplied in response to a request under paragraph (7) must be sent to the assessor on or before the last day of the period of 14 days beginning with the day on which the request is sent.

(10) It is for the assessor to decide whether all of the evidence supplied in relation to any lands and heritages and considered in accordance with this regulation confirms that either or both of the requirements in heads (i) and (ii) of paragraph 2(b) of schedule 2 are met.

(11) The assessor must treat the lands and heritages as not falling within the class of self-catering holiday accommodation in paragraph 2 of schedule 2 where—

(a) evidence has been submitted under paragraph (2), but has not been submitted timeously,

(b) evidence considered in response to a request under paragraph (5) is reasonably considered to be insufficient to confirm that either or both of the requirements in paragraph 2(b) of schedule 2 are met, and the assessor decides not to request further evidence,

(c) evidence has been timeously submitted under paragraph (2) but the assessor—

(i) reasonably takes the view that all of the evidence supplied in relation to the lands and heritages is insufficient to confirm that either or both of the requirements in paragraph 2(b) of schedule 2 are met, and

(ii) decides not to request further evidence,

(d) evidence has been requested under paragraph (7) but has not been timeously submitted in accordance with paragraph (9), or

(e) further evidence has been timeously submitted in accordance with paragraph (9) but the assessor reasonably takes the view that all of the evidence supplied in relation to the lands and heritages is insufficient to confirm that either or both of the requirements in paragraph 2(b) of schedule 2 are met.”.

IVAN MCKEE
Authorised to sign by the Scottish Ministers

St Andrew’s House,
Edinburgh
9th September 2025

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make amendments to the Council Tax (Dwellings and Part Residential Subjects) (Scotland) Regulations 1992 ("the 1992 Regulations").

Regulation 2(2) amends regulation 5A so that it does not apply to the submission of evidence, or the making of requests for evidence, in relation to the financial year 2023-2024, on or after 4 November 2025.

Regulation 2(3) inserts a new regulation 5AA into the 1992 Regulations.

Regulation 5AA(2) enables evidence of letting or intention to let a property as self-catering holiday accommodation, in relation to the financial year 2023-2024, to be sent to the assessor on or after 4 November 2025 (when these Regulations come into force) and no later than 5 December 2025. Paragraph (3) makes clear that this applies regardless of whether evidence was sent or requested during the period provided for in regulation 5A(3). Applying paragraph (4), the assessor must consider whether any evidence sent in accordance with paragraph (2), taken together with any evidence provided at the request of the assessor under regulation 5A, is sufficient to confirm that either or both of the requirements in paragraph 2(b) are met. Where the assessor is of the view that it is not sufficient, the assessor may request further evidence, relying on paragraph (7).

Paragraph (5) requires the assessor to re-consider any evidence sent in accordance with regulation 5A, and to consider for the first time any evidence sent under that regulation, but which they were previously precluded from considering because it was sent after the expiry of the timescale provided in regulation 5A(3), where they are requested to do so by the owner, tenant or sub-tenant of the property. The requirement arises only where no evidence is submitted in accordance with paragraph (2), and where the request is sent by the deadline set out in paragraph (6). Paragraph (6) makes clear that the request must be sent before 6 December 2025. Where the assessor considers that such evidence is insufficient to confirm that either or both of the requirements in paragraph 2(b) of schedule 2 are met, the assessor may request further evidence, again relying on paragraph (7).

Paragraph (8) requires a request under paragraph (7) to set out the timescale within which the requested evidence must be sent, and paragraph (9) sets out the timescale.

Paragraph (10) places a duty on the assessor to consider whether all of the evidence supplied in relation to lands and heritages, and considered in accordance with regulation 5AA, is sufficient to confirm that either or both of the requirements in paragraph 2(b) of schedule 2 of the 1992 Regulations are met.

Paragraph (11) requires the assessor to treat the lands and heritages as not being self-catering holiday accommodation where any of the following applies:

(a) evidence is supplied under paragraph (2), but after the deadline provided for,

(b) evidence considered in response to a request under paragraph (5) is reasonably considered insufficient to confirm that either or both of the requirements in paragraph 2(b) of schedule 2 are met, and the assessor decides not to request any further evidence,

(c) evidence has been submitted by the deadline specified in paragraph (2) but the assessor reasonably considers that all of the evidence (i.e. the evidence submitted in accordance with paragraph (2), and any previously submitted evidence) is insufficient and decides not to request any further evidence,

(d) further evidence has been requested but has not been timeously submitted in accordance with paragraph (9), or

(e) further evidence has been timeously submitted in accordance with paragraph (9) but the assessor reasonably considers that all of the evidence supplied is insufficient.

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