SCOTTISH STATUTORY INSTRUMENTS

2026 No. 72

COUNCIL TAX

The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2026

Made - - - -	*10th February 2026*
Laid before the Scottish Parliament	*12th February 2026*
Coming into force - -	*1st April 2026*

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 2026 and come into force on 1 April 2026.

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) For regulation 5A (self-catering holiday accommodation: provision of evidence) substitute—

"**Self-catering holiday accommodation – provision of evidence**

5A.—(1) Evidence of letting or intention to let in accordance with paragraph (2)(b) of schedule 2 may be supplied to the assessor in whose area the lands and heritages are situated—

(a) on the request of the assessor,

(b) on the initiative of the relevant person, regardless of whether a request has been sent by the assessor.

(2) It is for the assessor to decide whether the evidence confirms that either or both of the requirements in heads (i) and (ii) of paragraph 2(b) of schedule 2 are met.

(3) Subject to paragraph (5), any evidence must be sent to the assessor before 27 May in the financial year immediately following the financial year to which the evidence relates.

(**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, S.S.I. 2024/10 and S.S.I. 2025/249.

(4) If evidence is requested by the assessor after the end of the financial year to which it relates, the evidence must be provided before the end of the period of 56 days beginning with the day on which the request is sent.

(5) 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) no evidence is sent,

(b) evidence is not sent within the periods provided for in paragraphs (4) or (5), as applicable, or

(c) the evidence sent is reasonably considered by the assessor to be insufficient to confirm that either or both of the requirements in heads (i) and (ii) of paragraph 2(b) of schedule 2 are met.

(6) This regulation does not apply to requests for evidence or the submission of evidence, on or after 1 April 2026, of letting or intention to let in relation to the financial year 2024-2025.".

(3) After regulation 5AA (self-catering holiday accommodation: provision of evidence in relation to the financial year 2023-2024), insert—

"**Self-catering holiday accommodation: provision of evidence in relation to the financial year 2024-2025**

5AB.—(1) This regulation applies only in relation to the provision of evidence regarding the financial year 2024-2025.

(2) Evidence under this regulation 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 1 May 2026.

(3) Paragraph (2) applies regardless of whether or not evidence has previously been supplied in accordance with regulation 5A or whether a request sent under regulation 5A has been received.

(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 1 May 2026, 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 1 May 2026.

(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
10th February 2026

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) substitutes a new regulation 5A into the 1992 Regulations so that it is open to relevant persons (owners, tenants or subtenants of properties) to submit evidence of letting or intention to let, regardless of whether there has been a request from the assessor to do so. Evidence must be sent before the 27th of May in the financial year following the financial year to which the evidence relates, applying regulation 5A(5), except where it is sent in response to an assessor request sent after the end of the financial year. In that event it must be sent within the period of 56 days beginning with the day on which the request is sent. Paragraph (3) makes clear that it is for the assessor to decide whether evidence sent confirms that either or both of the requirements in paragraph 2(b) of schedule 2, relating to actual letting and intention to let, are met. Paragraph (6) sets out the circumstances in which the assessor must treat the lands and heritages as not falling within the class of self-catering accommodation. Paragraph (7) excludes the application of regulation 5A from requests for evidence or the submission of evidence in relation to the financial year 2024-2025.

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

Paragraph (1) of new regulation 5AB makes it clear that the provisions of the new regulation only apply to the provision of evidence regarding the financial year 2024-2025. Paragraph (2) enables evidence of letting or intention to let a property as self-catering holiday accommodation in relation to that financial year to be sent to the assessor on or after 1 April 2026 (when these Regulations come into force) and no later than 1 May 2026. Paragraph (3) makes clear that this applies regardless of whether evidence was previously sent during the period provided for in regulation 5A(3) or whether a request sent under regulation 5A was actually received. 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 subtenant 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 1 May 2026. 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 5AB, 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) sets out the circumstances in which the assessor is to treat the lands and heritages as not being self-catering holiday accommodation.

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