SCOTTISH STATUTORY INSTRUMENTS

2025 No. 408 (C. 34)

HOUSING

The Housing (Scotland) Act 2025 (Commencement No. 2) Regulations 2025

Made - - - -	*18th December 2025*
Laid before the Scottish Parliament	*22nd December 2025*
Coming into force - -	*12th January 2026*

The Scottish Ministers make the following Regulations in exercise of the power conferred by section 86(2) of the Housing (Scotland) Act 2025(**a**) and all other powers enabling them to do so.

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Housing (Scotland) Act 2025 (Commencement No. 2) Regulations 2025 and come into force on 12 January 2026.

(2) In these Regulations "the 2025 Act" means the Housing (Scotland) Act 2025.

Appointed day – council tax

2. 12 January 2026 is the day appointed for the coming into force of the following provisions of the 2025 Act—

(a) section 75 (variation of council tax for unoccupied dwellings),

(b) section 76 (review of council tax arrears: joint and several liability),

(c) section 78 (transfer of funds into housing revenue account).

SHONA ROBISON
A member of the Scottish Government

St Andrew's House,
Edinburgh
18th December 2025

(**a**) 2025 asp 13.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations bring into force certain provisions of the Housing (Scotland) Act 2025 ("the 2025 Act").

Regulation 2(a) brings section 75 (variation of council tax for unoccupied dwellings) of the 2025 Act into force on 12 January 2026. Section 75 provides for the repeal of sections 33(1A) and 33(4)(a) of the Local Government in Scotland Act 2003 ("the 2003 Act"). The effect of these repeals is to remove the limit on the amount by which the Scottish Ministers may, by regulations, increase council tax on unoccupied dwellings. Further, where Ministers have, by regulations, conferred powers on local authorities to vary the amount of council tax payable on unoccupied dwellings in their area, there is now no default limit on the amount by which it may be increased, unless Ministers choose to prescribe a limit by regulations under section 33(4)(b). Section 75 also inserts a new subsection (4A) into section 33 of the 2003 Act. The effect is that regulations which empower local authorities to vary the amount of council tax payable on unoccupied dwellings may also confer on local authorities a duty to have regard to any guidance issued by Scottish Ministers in connection with the exercise of the power.

Regulation 2(b) brings section 76 (review of council tax arrears: joint and several liability) of the 2025 Act into force on 12 January 2026. This places a duty on Ministers to carry out a review of the impact of joint and several liability for council tax arrears on those who have experienced, or are experiencing, domestic abuse. The review must be carried out within one year of the Bill receiving Royal Assent.

Regulation 2(c) brings section 78 (transfer of funds into housing revenue account) of the 2025 Act into force on 12 January 2026. This removes the requirement for local authorities to gain Ministerial consent before transferring amounts to the housing revenue account which they are required to keep in terms of section 203 of the Housing (Scotland) Act 1987 (c. 26), read with schedule 15 of that Act.

NOTE AS TO EARLIER COMMENCEMENT ORDERS

(This note is not part of the Regulations)

The following provisions of the Housing (Scotland) Act 2025 have been brought into force by commencement Regulations made before the date of these Regulations—

Provision	*Date of commencement*	*S.S.I. number*
Section 46	6 December 2025	S.S.I. 2025/355
Section 47	6 December 2025	S.S.I. 2025/355
Section 23(3) (partially)	7 January 2026	S.S.I. 2025/355
Section 85 (partially)	7 January 2026	S.S.I. 2025/355
Paragraph 7(6)(c)(i) of the schedule (partially)	7 January 2026	S.S.I. 2025/355

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