



The Scottish Parliament
Pàrlamaid na h-Alba

Published 11 December 2025

SP Paper 929

13th Report, 2025 (Session 6)

Finance and Public Administration Committee

Stage 1 report on the Building Safety Levy (Scotland) Bill

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Finance and Public Administration Committee

To consider and report on the following (and any additional matter added under Rule 6.1.5A)—

- (a) any report or other document containing proposals for, or budgets of, public revenue or expenditure or proposals for the making of a Scottish rate resolution, taking into account any report or recommendations concerning such documents made by any other committee with power to consider such documents or any part of them;
- (b) any report made by a committee setting out proposals concerning public revenue or expenditure;
- (c) Budget Bills; and
- (d) any other matter relating to or affecting the revenue or expenditure of the Scottish Administration or other monies payable into or expenditure payable out of the Scottish Consolidated Fund.
- (e) matters relating to the National Performance Framework within the responsibilities of the Deputy First Minister, public service reform within the responsibility of the Cabinet Secretary for Finance and Local Government, and public administration.



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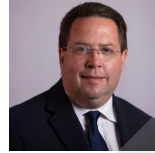
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Background

1. The Building Safety Levy (Scotland) Bill (“the Bill”) was introduced by Shona Robison MSP, Cabinet Secretary for Finance and Local Government on 5 June 2025. The Bill and its accompanying documents are available on the Scottish Parliament’s website ¹ .
2. The Bill creates the Scottish Building Safety Levy (SBSL), a levy on residential construction in Scotland which is to be charged in relation to a step in the building control process, and its revenues are intended to be used to fund improvements to building safety in Scotland.
3. The policy memorandum explains that the overarching policy aim of the Bill is to seek a contribution from the housebuilding sector to support the Scottish Government’s Cladding Remediation Programme.
4. The policy objective of the SBSL mirrors the UK Government’s objective for its own Building Safety Levy, which is proposed for introduction in England in Autumn 2026.
5. The intention of the Scottish Government is that, if the Bill is enacted, the SBSL will be introduced from 1 April 2028 ² , a year later than originally planned.
6. SPICe produced a briefing ³ which provides a more detailed background to the Bill.
7. The Finance and Public Administration Committee (“the Committee”) was designated lead committee in consideration of the Bill at Stage 1. Under the Parliament’s Standing Orders Rule 9.6.3(a), it is for the lead committee to report to the Parliament on the general principles of the Bill. In doing so, it must take account of views submitted to it by any other committee. The lead committee is also required to report on the financial memorandum and policy memorandum which accompany the Bill.

Consideration by the Finance and Public Administration Committee

8. The Committee ran a call for views ⁴ on the Bill which closed on 15 August 2025 and received 39 responses ⁵ . SPICe has produced a summary of responses ⁶ .
9. The Committee continued to receive supplementary written submissions and correspondence throughout its Stage 1 scrutiny of the Bill. These are available on the Committee’s Stage 1 correspondence page ⁷ .
10. The Committee also took oral evidence on the Bill on 7 October and 11 and 18 November 2025. We thank all those who contributed views to inform our scrutiny of the Bill at Stage 1.

Outline of Bill provisions

11. Part 1 of the Bill defines the levy and gives responsibility to Revenue Scotland to collect and administer the tax. The levy will be charged on certain 'building control events', which Section 3 of the Bill defines as an event related to building completion.
12. Part 2 contains key concepts underlying the tax including—
 - setting out that a tax is imposed on 'new residential units',
 - providing that the person liable to pay the levy is the 'owner of the new residential unit' when the application for the building control certificate or permission is made.
13. Part 3 sets out how the levy is calculated and how the proceeds of the levy are to be used, including that—
 - the rate is an amount prescribed by the Scottish Ministers through regulations and is based on the square metres of the new residential unit,
 - different rates may be set for (i) different geographical areas, for (ii) different types of land on which the new residential unit is situated or (iii) with reference to any other factor that the Scottish Ministers consider appropriate,
 - the Scottish Ministers may make provisions for a 'levy-free allowance',
 - the Scottish Ministers must use the proceeds of the levy "for the purposes of improving the safety of persons in or around buildings in Scotland".
14. Part 4 contains various provisions on administration covering returns, registration and special cases.
15. Part 5 imposes penalties in relation to the levy.
16. Part 6 makes provisions on what decisions of Revenue Scotland can be reviewed and appealed.
17. Part 7 contains general provisions which include reporting, interpretation, regulation-making powers and commencement.

Policy objectives of the Bill

18. On 14 June 2017, a fire broke out in Grenfell Tower, London which led to the deaths of 72 people and the loss of homes for a community. The Scottish Government established the Cladding Remediation Programme to "identify, assess (through a Single Building Assessment) and address the safety risks for buildings within scope of the Programme".
19. The SBSL is intended to be one of the revenue streams for Scotland's Cladding Remediation Programme. According to the policy memorandum on the Bill, the SBSL will "complement the existing funding streams available and ensure that the

associated costs of cladding remediation do not fall onto affected homeowners or disproportionately onto the general taxpayer”.

20. The liability for the SBSL arises on “the date of acceptance of a completion certificate”. The person liable to pay the tax is the owner of the ‘new residential unit’ when the completion certificate is submitted to the local authority verifier. The policy intention is for the SBSL to be paid by those responsible for residential development.
21. The policy memorandum explains that the point at which the liability to the SBSL arises was placed “closer to the point of sale” to “assist in mitigating cash flow issues for developers”. It further states that “in many cases the developer will be in receipt of funds from the sale of the property by the time the liability to the SBSL is due for payment”.
22. Section 4 of the Bill defines what buildings are within scope of the SBSL. Broadly, this includes constructed or converted buildings which are intended to be used as a dwelling or other accommodation. The Bill outlines that—
 - the definition includes purpose-built student halls of residence and build-to-rent developments,
 - the definition is intended to exclude the following (this list is not exhaustive):
 - a) hotels or other temporary accommodation,
 - b) institutions providing residential accommodation with personal care ,
 - c) hospitals or hospices,
 - d) prisons,
 - e) residential accommodation for school pupils.
23. Any ‘new residential unit’ is in scope of the SBSL provided that it is not an “exempt new residential unit”. Exempt new residential units include: (i) social housing, (ii) affordable housing and (iii) any building on a Scottish Island.
24. The SBSL is a self-assessed tax and is calculated “as a proportion of the total floorspace of the new residential unit multiplied by the levy rate”. As noted above, Scottish Ministers are able to set a levy-free allowance. Given that the policy intention is for the SBSL to be paid by property developers, the Scottish Government expects that the level of the levy-free allowance will be sufficient to exclude self-builds from scope.
25. The proceeds from the levy are to be used for “building safety expenditure”. Although the definition is wide, the policy memorandum says that the current intention is that the levy will be used “to support the funding of the Cladding Remediation Programme”.
26. Some of the differences between the SBSL and the English equivalent (the Building Safety Levy (BSL)) are as follows:
 1. The SBSL is administered by Revenue Scotland whilst the BSL is administered by local authorities. The Scottish Government notes that “a local authority-

approach administration for a national tax would not reflect stakeholders' desires for a centralised and nationally consistent approach".

2. The liability for the SBSL arises when the acceptance of a completion certificate is issued. For the BSL the liability arises at an earlier stage in the building process (the application for a building warrant). The Scottish Government chose for the liability to arise at a later stage in the construction process to provide more certainty for taxpayers and to alleviate potential cashflow problems.
3. The SBSL uses a levy-free allowance to protect small developers. In England, the UK Government proposed an "exemption for sites that are under 10 units". The Scottish Government decided against an exemption based on the number of units for specific reasons. These include the risk of avoidance that could arise by pursuing a site-based exemption given that it is "common for developers to parcel up the site into separate developments". Another reason given for not pursuing the unit-based exemption is that smaller sites may also be "made up of high-end properties". In this case the use of small sites "may not reflect the developer's ability to pay the SBSL".
4. In Scotland penalties relating to the SBSL will be administered by Revenue Scotland and include fixed, daily and percentage-based penalties. In England, a certificate of completion will not be issued if the BSL has not been paid, "effectively making the building unusable". The Scottish Government decided against the approach adopted in England because "it places an administrative burden on local authorities". Such an approach would also require a "flow of data" between Revenue Scotland and the relevant local authority which, it states, "is likely to increase resource costs and complexity".

Public engagement

UK Government engagement

27. The policy memorandum notes that the Scottish Government's consultation "should be seen in context with the larger, UK-wide level of engagement on funding cladding remediation". The UK Government issued consultations in July 2021⁸, November 2022⁹ and January 2024¹⁰.
28. The policy memorandum also says that "the English and Scottish Levies will not be analogous, [but] the policy aim for both remains the same". For this reason, "the Scottish Government has therefore taken into account the feedback provided on UK consultations".

Scottish Government engagement

29. The Scottish Government convened "an expert advisory group, comprised of representatives from the residential property industry, and local government and tax stakeholders". The policy memorandum states that "the purpose of the [group] is to help shape the design of the SBSL and consultation, as well as to consider more detailed aspects of policy development". The group has met on five occasions since

its inception.

30. The Scottish Government also issued a public consultation ¹¹ in September 2024 “to inform the development of the Bill”. The consultation received 78 responses.
31. The policy memorandum states that “the consultation asked a wide range of questions”, including on “the scope of the tax, exemptions, calculation methods, tax administration, compliance and impact on businesses, children, equalities and island communities”.
32. The policy memorandum also notes that in views gathered during the consultation “there was a general opposition to the introduction of a SBSL to fund cladding remediation efforts”. However, “no immediate alternative solutions are being offered by respondents to address the funding challenge associated with cladding remediation”.
33. The majority of respondents which consisted mainly of “developers and [...] the residential property industry” noted that the SBSL would be an additional burden on developers.
34. The consultation found “strong support to exempt affordable housing from the SBSL”. A majority of respondents were also in favour of “the proposed approach for Revenue Scotland to administer the SBSL”.
35. The Scottish Government also state that the majority of respondents however “opposed using market value as the calculation method for the SBSL, with emphasis on the need for stability and certainty for developers in understanding their tax liability”.
36. When discussing the impact of the SBSL, respondents to the Scottish Government’s consultation noted “the cumulative impact on housebuilding from a wider package of proposed policies and new regulatory burdens”.

Business and Regulatory Impact Assessment (BRIA) for the Building Safety Levy (Scotland) Bill

37. The BRIA ¹² notes that the Scottish Government has “taken an extensive approach to engagement” in order to “ensure the widest and most informed views and evidence has been gathered in relation to the way in which the SBSL will interact with stakeholder functions”.
38. The BRIA explains that “respondents were unable to provide a clear picture of the costs related to the administrative burden [...] nor the potential additional cost of undertaking payment of the SBSL in the future, other than to note that it would definitively be an additional cost”. This was justified “by a lack of detail provided in relation to the administrative systems and process, calculation method, and rates”. The BRIA acknowledges that there is “limited evidence” upon which the Scottish Government can provide “a reliable indication of the cost of the SBSL to the housebuilding sector at this time”.

39. When assessing the impact of the SBSL on the Scottish housing market, the BRIA states that “the likelihood of the costs of the tax being passed on through increased house prices is low”. It goes on to explain that new build house sales represent “9% of all Scottish residential sales in 2024-25” and that housing developers “are unlikely to have significant price setting power (due to the secondary market)”.
40. The Scottish Government expects that in the medium to long term most developers “will be able to pass through the impact of the levy in terms of lower land prices, meaning that the net price that they receive will be unchanged”. It however recognises the risk for certain developments not to proceed “if the landowner is unwilling to accept a lower price for the land”. The BRIA goes on to say that to minimise these impacts the Bill contains “the power to set different rates based on local authority house prices”.
41. Overall, the Scottish Government does “not anticipate that there will be a significant impact from the SBSL on the level of new build housing in Scotland”.

Support and opposition for the levy

42. During evidence-taking, the Committee heard strong views opposing introduction of the SBSL, with many from the house-building and representative sectors suggesting it would have a negative impact on the Scottish housing market. It was argued that the SBSL has the potential to reduce housebuilding capacity, make certain sites unviable for housing developments and impact the ability to deliver affordable housing.
43. Some witnesses also expressed concerns that the SBSL will have wider societal impacts given the key role that housebuilding plays at a macroeconomic level. These impacts were said to include a reduction in job creation and an overall decrease of economic activity.
44. Those who said they support introduction of the SBSL noted the fiscal necessity for funds to remediate cladding defects. The levy was seen to be more favourable than placing the full cost of remediation on affected homeowners or on general taxpayers.
45. The Committee has received extensive evidence from stakeholders regarding the impact of the SBSL on housebuilding outputs and on the Scottish housing market. The next part of this report analyses in more detail the views expressed by stakeholders on the impact of the SBSL on different sectors of the housing market.

General impact on the Scottish housing market

46. Homes for Scotland estimated that the levy is likely to add on average £3,500 to the cost of building a new home. Bancon Homes, a homebuilder, explained that the levy could have an impact of up to 20% on their profit margins. It suggested that this decrease in profit margins would impact the organisation's "expansion plans" and on the "ability to invest in our people and continue with recruitment".
47. Housebuilding stakeholders estimated that each additional house built results in four extra jobs. Further, given "a significant number of the affordable homes in Scotland are built through Section 75 agreementsⁱ and are linked to private home developments", it was suggested that the SBSL "will have a knock-on effect, reducing the affordable housing supply".
48. Scottish Land and Estates argued that the levy is not carefully calibrated and that it will "exacerbate the housing shortage" in Scotland and the "economic decline and depopulation of rural Scotland".
49. Homes for Scotland said it shares these views. It also noted that the SBSL will have an impact on the viability of sites, highlighting "our fear is that the area where development will be viable will reduce" and "will be really tightly squeezed" around the central belt.
50. The Scottish Property Federation highlighted a range of cumulative negative impact

ⁱ Section 75 agreements are contracts between the landowner and the local planning authority. They are designed to regulate the use of land and can include a requirement for the provision of affordable housing.

on the housing industry. These include the increase in costs, rise in interest rates as well as additional Government regulation. Homes for Scotland explained that the “additional cost of regulation over the past five years, including what is coming, is putting £20,000 to £30,000 on the cost of a home”. In this context, the SBSL was seen as an additional element of Government regulation that will increase the cost of housebuilding.

51. Homes for Scotland further argued that the “Scottish Government was very clear in its recent housing emergency action plan”, yet introduction of the SBSL could reduce the number of new homes being built in Scotland which, in turn, would exacerbate the housing emergency.
52. Two local authorities also expressed concern regarding the potential of the levy to reduce housing supply. Aberdeenshire Council said it understands “the principle and reasons behind the levy” but suggested “increasing costs of new homes may reduce the numbers of completions further, increasing pressure on the sector” at a time of a national housing emergency.
53. Dumfries and Galloway Council also recognised that “while the goal of funding cladding remediation is important, the proposed levy is not the appropriate mechanism” as “it risks undermining housing delivery”. Its submission goes on to say that “the levy may exacerbate “Scotland’s housing affordability crisis” and that “the cumulative effect of fee increases, inflation, and the proposed levy poses a serious threat to local development viability and economic resilience”.
54. The Committee however also heard from the Royal Incorporation of Architects in Scotland that the “the levy is the most pragmatic option” as “householders would be potentially facing remediation bills in excess of £50,000 to £70,000 per unit, were it not for the remediation scheme”.
55. A similar view was expressed by Built Environment Forum which said that the SBSL is a “practical approach to raising the necessary resources for all homes, given that those who were responsible for historical issues might well no longer be around”.
56. During evidence, the Minister for Public Finance (“the Minister”) explained that the Scottish Government shares “the UK Government’s assessment that the levy is not expected to have any significant macroeconomic impacts and that any negative impacts on supply will be small”.
57. When asked to respond to concerns raised by stakeholders in relation to potential unintended consequences of the SBSL, the Minister said that he meets regularly with the industry “to understand their issues and concerns”. He went on to say that “to tackle the housing emergency, everyone needs to play their part” and that “the funding has to be raised from somewhere”.
58. The Minister further noted that without the proceeds from the SBSL, the funding for remediation would have to be met from other public sources “which could, in turn, have a detrimental impact on economic growth”.

Impact on rural developments

59. The Committee heard concerns that the SBSL will have a significant impact on the viability of building sites in rural areas in particular.
60. Scottish Land and Estates outlined that “the viability of rural housing projects remains a persistent challenge” and said it is “deeply concerned that the SBSL, without clear exemptions for rural developments [...] risks further undermining confidence in this fragile sector”. It goes on to suggest that the cost of delivery of homes in rural areas “can be double the cost of mainstream housing”.
61. Homes for Scotland noted that some rural locations are already “entirely reliant on public-funded affordable housing delivery for the supply of new homes, as private home building is simply not viable”. It further emphasised that price pressures in rural areas may mean that the levy renders more sites to be uneconomical, which will encourage developers to prioritise higher margin sites.
62. Dumfries and Galloway Council said it supports an exemption for rural developments given that the levy will have a “disproportionate impact on economically fragile regions”.
63. The Minister told the Committee that “a case could be made for many different exemptions” and suggested that the levy-free allowance set out in the Bill is expected to “disproportionately support rural communities, where smaller developers are more likely to build”.
64. Asked whether the Scottish Government would be willing to consider an exemption for developments in rural Scotland, the Minister said that the Scottish Government would be “happy to look at that” whilst noting that “the more exemptions that are introduced, the more the impact would fall elsewhere”.

Impact on developers which qualify as Small to Medium-sized Enterprises (SMEs)

65. The Committee also heard from some witnesses that the SBSL will have a disproportionately negative impact on SME housebuilders.
66. The policy memorandum acknowledges the impact that the SBSL could have on SME developers and explains that the intention of the levy-free allowance is to “assist in mitigating impacts of the SBSL for smaller developers”. This is because the Scottish Government recognises that “smaller developers may be disproportionately impacted by the introduction of the SBSL due to the resource needed by businesses to understand, plan, and absorb any additional costs”.
67. The Scottish Property Federation indicated that the houses delivered by SMEs “are a crucial element of Scotland’s various housing delivery models particularly in rural areas” and suggested that if the levy free allowance is set “too low” there is potential for SMEs to “reduce their scale of delivery to avoid eligibility for the levy”. It further argued that SMEs should be excluded from the levy “to ensure the delivery of much-needed housing and to protect the viability of smaller scale housing

providers who operate on much tighter margins”.

68. A SME developer, Bancon Homes, set out its concerns regarding the possible impact of the levy, noting that “SME house builders are at a 20 year low [and] this has the potential to see further reduction and will detrimentally impact on the delivery of new homes in areas that are dependent on SMEs for new housing delivery”.
69. Scottish Land and Estates suggested that the Bill should have a “more targeted and equitable approach” so that it does not “undermine the viability of SMEs operating in rural Scotland and therefore Scotland’s future rural housing supply”.
70. Built Environment Forum Scotland said that while it is “supportive of the levy” it does not support a charge “that places additional burdens on those who are least able to bear them”. It therefore argued that “small and medium-sized developments should not be included” in the scope of the SBSL.
71. During evidence, the Minister reiterated that the Scottish Government has been mindful “of the strong need for new housing in Scotland and the importance of avoiding disproportionate impacts on the viability of new development projects”. The Minister went on to say that “our levy-free allowance is designed to protect small and medium-sized developers, who would be less able to absorb the costs of any levy”.

Impact on the build-to-rent sector

72. The Committee was told by some witnesses that in applying the levy to build-to-rent properties, the Bill could present particular challenges for the sector. Witnesses suggested for example that the sector may have more difficulty in paying the SBSL given that their investment is realised over a longer period rather than through a one-off purchase.
73. Witnesses also noted that as build-to-rent properties tend to have larger common areas, the provisions in the Bill applying to the overall size rather than market value of a property could disadvantage the sector.
74. During evidence, the Minister told the Committee that if build-to-rent properties were to be excluded from the levy this would exacerbate the economic impact on the developments that remain in scope. The Minister further suggested that the build-to-rent sector is “well set up” to deal with the levy given that it consists of significant capital outlays that are amortised over a significant period.

Impact on brownfield site development

75. Brownfield land is land which has previously been developed. The Royal Society of Architects in Scotland explained to the Committee that brownfield site developments therefore have additional costs related to the remediation and decontamination of the site.

76. Several stakeholders argued that the levy should take into account the increased costs to develop brownfield sites and to provide for an exemption or a reduced rate for brownfield sites developments.
77. The Scottish Government in its National Planning Framework 4 has a policy intent “to encourage, promote and facilitate the reuse of brownfield, vacant and derelict land and empty buildings, and to help reduce the need for greenfield development”.
78. The Minister told the Committee that the Scottish Government is “very conscious” of the additional costs required to develop brownfield sites. He confirmed that there will be a relief for brownfield sites and that the Scottish Government “need to work through the details of the extent of that relief”.

79. The Committee is persuaded by the evidence we received that the SBSL will have a macroeconomic effect on the Scottish housing market. At this stage, we anticipate the impact to be variable across the country, with the potential for particular challenges in remote rural areas where site viability is already an issue.

80. The Committee does not consider the levy to be fully reflective of the sensitivities of the housing market in Scotland. We therefore recommend that the Scottish Government undertakes a sensitivity analysis to assess in more detail the impact of the levy on the housing market and in particular on rural sites and on SME developers. The sensitivity analysis should also consider the extent to which the levy would impact on private capital investment in Scotland.

81. The Committee requests that the results of the sensitivity analysis are published in time to inform the Scottish Government’s decisions in setting levy rates and, where applicable, any reliefs, through secondary legislation. The Scottish Government should provide an explanation of how the Scottish Government has taken these findings into account as part of an updated BRIA to be published alongside this secondary legislation.

82. The Committee believes there is a strong case for exempting ‘remote rural areas’ from the scope of the levy. While we recognise the challenges in developing an appropriate definition for remote rural developments, this should not be a barrier to introducing this important exemption. The Committee therefore recommends that the Scottish Government undertakes work in developing such a definition and exemption.

83. The Committee asks that the Scottish Government considers calculating the levy based on market value of the property rather than total surface as a way of taking into account the particular features of local housing markets.

84. **The Committee has concerns about the fragility of the build-to-rent sector but on balance believes that providing an exclusion in this case would significantly limit the tax base for the levy. We therefore agree that the levy should apply to the build-to-rent sector as provided for in the Bill.**
85. **The Committee welcomes the Scottish Government's commitment to provide relief to brownfield site developments. We look forward to receiving an update regarding its decision on relief rates for brownfield sites and the factors it has taken into account to inform this decision.**
86. **The Committee recommends that the reporting requirements in section 45 of the Bill are strengthened so that the Scottish Government is required to report at mandatory intervals on the operation of the Bill. The report should include an assessment of how the levy is impacting the Scottish housing market in practice.**
87. **The Committee recommends that reports under section 45 of the Bill should be prepared every three years after enactment.**

Exemptions from the charge to SBSL

88. Section 5 of the Bill exempts from the charge to SBSL: (i) a pre-existing residence, (ii) certain social and affordable housing and (iii) residential units situated on an island.

The pre-existing residence exemption

89. The policy memorandum notes that the new buildings and conversions are within the scope of SBSL “to ensure that developers who engage in new building or in conversions of existing buildings are treated equally with regards to the levy”.
90. The pre-existing residence exemption applies when “work has been undertaken on a building which was, prior to building work, wholly or partly used as a dwelling”. A conversion is chargeable to SBSL “where at completion of the work the building has a different number of parts intended to be used as dwellings”.
91. The Scottish Fire and Rescue Service and the National Fire Chiefs Council both argued that major refurbishments should not be excluded from the levy. This is because these types of developments have historically contributed to the cladding remediation burden.
92. The Royal Incorporation of Architects in Scotland argued that the pre-existing residence exemption is not broad enough, adding that “exemptions should explicitly support and encourage the conversion and reuse of buildings and must avoid increased costs to these projects”.
93. During evidence, the Royal Incorporation of Architects in Scotland went on to explain that some conversions do not benefit “from the very beneficial VAT regime that new dwellings do” and that “if we raise the burden too much on conversions, we might have schemes that do not work, and we will lose historic buildings”.

94. **The Committee is concerned about the potential for the levy to contribute to the loss of historic buildings in Scotland. We recommend that the Scottish Government considers a targeted broadening of this exemption for conversions which will help to protect historic buildings that may otherwise remain abandoned.**

The exemption of certain social and affordable housing

95. The Bill exempts social housing from the charge to SBSL. For the purposes of the Bill, the exemption applies to social housing which is let as a Scottish secure tenancy within the meaning of section 11 of the Housing (Scotland) Act 2001, or a short Scottish secure tenancy within the meaning of section 34 of the Housing (Scotland) Act 2001.

96. The Bill also exempts affordable housing from the charge to SBSL. The policy memorandum explains that affordable housing comprises “any housing for which construction funding has been provided under the Scottish Government’s Affordable Housing Supply Programme”.
97. The Committee heard a mix of views from witnesses regarding this exemption. COSLA, which favours the exemption, argued that it “needs to be appropriate and capture all relevant social/affordable housing development, so that local authorities are not required to pay the levy”. The submission went on to explain that certain affordable housing developments delivered by the councils are not currently included in the exemption such as “any Mid-Market Rent delivered by councils that is not supported by Scottish Government grant funding”.
98. Places for People argued that the social and affordable housing exemption as provided for in the Bill is welcome because “applying the levy to any developments that are affordable led may have a significant negative impact on providing good quality efficient housing”.
99. Some respondents argued that private affordable housing, such as section 75 developments, should also be included in the exemption (in addition to those affordable developments that receive funding from the Scottish Government).
100. Some witnesses however argued that the exemption as proposed in the Bill would place an additional burden on the private sector. Miller Homes explained in their submission that the tenure make-up in Scotland is materially different from that of England because “affordable housing makes up just 19% of completions in England, versus 44% in Scotland”. As a result, it suggested that “removing affordable housing from the tax base, places a disproportionate burden on private homes”.

101. The Committee recommends that affordable homes funded by local authorities should not be subject to the levy.

102. We also request that, as part of the sensitivity analysis recommended above, the Scottish Government considers the potential effect of the levy on the delivery of much-needed affordable housing across Scotland, including that delivered through section 75 agreements.

The exemption of residential units situated on an island

103. The Bill exempts from SBSL all residential developments on Scotland’s islands.
104. The exemption was generally viewed favourably by respondents. The Royal Incorporation of Architects in Scotland for example argued that “island areas should be excluded on the basis that building costs in these areas are already higher than in mainland developments”, with a similar view also expressed by Scottish Land

and Estates.

105. **The Committee agrees that developments situated on Scotland's islands should be exempt from the levy, as provided for in the Bill.**

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Other inclusions and exclusions from the charge to SBSL

106. Section 4(2) of the Bill clarifies that certain types of buildings are included in the scope of the levy as follows: (i) residential student accommodation, (ii) halls of residence for students and (iii) residential accommodation built for the purpose of occupation by tenants.
 107. Section 4(3) explicitly excludes certain buildings from the scope of the SBSL. The following list of exclusions is not exhaustive: (i) Hotels and similar accommodation, (ii) prisons, (iii) care homes and similar accommodation, (iv) hospitals.
 108. The policy memorandum explains that in establishing the types of building that would come within the scope of the levy consideration was given to whether they provide long-term accommodation. Buildings where the provision of accommodation (albeit long-term) is “for a purpose that is additional to a residence” were sought to be excluded.
 109. Limited concerns were raised in evidence regarding the inclusions and exclusions found at section 4(2) and (3) of the Bill. However, Universities Scotland did suggest in its submission that “the application of the levy to student accommodation threatens to undermine the Scottish Government’s parallel agenda to improve affordability in student housing”.
 110. We also heard from the Royal Society of Architects in Scotland that “including a commercial type of development on the exemption list could incentivise hotel projects over other types of much-needed housing, especially in the central areas of major cities”.
 111. During evidence, the Minister explained that hotels are excluded from the levy because they have a “different type of use”. It was further explained by Scottish Government officials that “very few new hotels are constructed in Scotland, so this will not have a material impact on the tax base”.
112. **The Committee accepts that there is an argument for large hotel developments to be included in the scope of the SBSL, particularly in areas where the hotel industry has more capacity to absorb the levy.**

Polluter pays principle

113. Several housebuilders told the Committee that they feel unfairly targeted by a levy aimed at funding the cost of cladding remediation given that housebuilders are already contributing to cladding remediation in other ways.
114. They explained that they are already subject to Residential Property Developer Tax, a Corporation Tax supplement that is also intended to provide funding for cladding remediation. In addition, many of them are undertaking voluntary remediation to the buildings they built that were found to have defective cladding.
115. Many witnesses told us that the installation of defective cladding was the result of a systemic failure involving a variety of other parties such as architects, manufacturers and local authorities that signed off the building warrant. Housebuilders therefore argued it is unfair for their sector to be the only one targeted with an additional levy.
116. We heard from Miller Homes, a developer that is remediating housing it had built which was found to have defective cladding. It highlighted that “there are contractors, architects, engineers and insurers—a plethora of individuals and companies out there, including cladding suppliers—who are not paying for this” even if they may have contributed to the problem.
117. Miller Homes added that in Scotland housebuilders do not have the ability to seek contributions for remediation work from other responsible parties. It was noted that the situation is different in England following the recent Supreme Court case of URS Corporation Ltd v BDW Trading Ltd. Miller Homes went on to argue that the law should be changed in Scotland to enable housebuilder to recover costs from “those who are actually responsible”.
118. It was further noted that the levy does not differentiate between developers that delivered buildings with unsafe cladding and those that did not. Bancon Homes, a developer which did not build any homes with unsafe cladding, felt that it is “severely unfair” that they are within the scope of the levy as provided for in the Bill.
119. The Minister explained that in applying to housebuilders only, the SBSL would work in the same way as the equivalent levy in England. The Minister went on to say that if funds are not raised in this way, they will have to come out of general taxation or less investment in public services. This meant that “the impact [...] would be felt by people who also had no direct involvement in creating the situation”.
120. The Minister noted the challenges of pursuing companies outwith the house developer sector including that some may no longer be in operation. He explained that the Scottish Government “has made a provision to extend the time period for up to 15 years to enable developers to pursue supply chain companies”.
121. The Minister further highlighted that the Order in Council which devolved the relevant powers to Scotland regarding the levy is narrowly focused on the building standards process.

122. **The Committee agrees that the levy should not be considered a ‘polluter pays tax’ given that it applies to all housebuilders some of whom were not involved with, or were unaware of, using unsafe cladding.**
123. **The Committee recommends that the Scottish Government considers legal options that would enable housebuilders to seek contributions for remediation work from others in the sector.**

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Certainty of the rules and transitional arrangements

124. The Scottish Government had originally planned to introduce the SBSL from 1 April 2027¹³, just over a year after the Bill is expected to be passed, if agreed to by the Scottish Parliament.
125. However, the Committee heard concerns that this timeline would not provide housebuilders in Scotland with sufficient time to properly prepare for implementation of the levy, particularly as key implementation details, including levy rates and transitional arrangements, would be set out in secondary legislation rather than in the Bill.
126. In contrast, we heard that the UK Government had provided precise details of the levy rates and exemptions 18 months before the levy was implemented in England.
127. The Committee was also told that the financial viability of sites is assessed at the beginning of any housing project. The housing industry suggested that the application of the SBSL on existing sites could affect their viability and called for the SBSL, if introduced, to be applied only to new sites.
128. During evidence, the Minister announced that implementation of the levy in Scotland would be deferred by one year to 1 April 2028. When making the announcement, the Minister acknowledged the “significant concerns” raised by the industry “about a lack of clarity on levy introduction and about the need for lead-in time and the publication of rates in advance of introduction”. He also announced that “the Scottish Government will set out indicative [levy] rates in June 2026, after the Scottish Parliament election”.
129. The delay in implementing the levy was seen by the Minister to negate “the need for complex transitional arrangements”.

130. The Committee welcomes the Scottish Government’s decision to delay the implementation of the levy, which we consider will provide the housing industry with sufficient lead in time to prepare for its introduction.

131. The Committee urges the respective Scottish Governments in place both before and after the election to carry out the necessary preparatory work in order to be able to publish the levy rates as planned in June 2026.

Use of the SBSL proceeds

132. The Scotland Act 1998 (Specification of Devolved Tax) (Building Safety) Order 2024 (“the Order in Council”) devolved to the Scottish Parliament the power to establish the SBSL. The Order in Council inserts into the Scotland Act 1998 an enabling power to “introduce a tax in connection with the building control process [...], for the purpose of meeting any building safety expenditure”.
133. Section 13 of the Bill requires for the proceeds of the levy to be used “for the purposes of improving the safety of persons in or about buildings in Scotland”. As noted earlier in this report, the “Scottish Ministers’ current intention” is for the SBSL to support the funding of the Cladding Remediation Programme”. The wording in section 13 which restricts proceeds to “improving the safety of persons in or about buildings” has the intention to “mirror, as closely as possible, the provisions for the use of funds for the UK Government’s Building Safety Levy”.
134. The RIAS stated that “about every 10 to 15 years, there has been yet another building construction quality scandal”. This means that it is likely that use of the SBSL proceeds will have to widen beyond cladding remediation to cover future issues.
135. Several witnesses expressed concern that the definition of ‘building safety expenditure’ in the Bill would enable the SBSL to become a permanent levy that is used to fund the remediation of any building safety issues that may arise in the future. Homes for Scotland for example argued that the “definitions in the Bill are not as tight as they should be” to restrict the SBSL proceeds to cladding remediation issues.
136. This view is shared by the Scottish Property Federation, Scottish Land and Estates, Bancon Homes and Miller Homes.
137. We also heard from Scottish Land and Estates that the Scottish Government’s consultation process to inform development of the Bill has not been “remotely focused on addressing other issues [other than cladding]” and that “if the scope were to be widened [beyond cladding], we should go back to the drawing board”.
138. The Scottish Property Federation further told the Committee that the SBSL “should have an end point” as otherwise “it is essentially a tax on development”.
139. In contrast, Built Environment Forum Scotland which views the SBSL as a “practical approach to raising the necessary resources” said that “it would seem reasonable to widen [SBSL’s] use at some point” given that “all serious building defects could be dealt with using the same mechanism”.
140. During evidence, witnesses proposed two main ways to restrict the use of SBSL proceeds to cladding remediation issues. One option suggested is to amend section 13 of the Bill so that the Scottish Government is restricted to use the SBSL revenues for cladding remediation only. Alternatively, the Bill could include a sunset clause⁴ which provides that the Scottish Parliament must review the merits of the SBSL after a specific period of time and decide if it should expire or continue. This date could for example be set to match the expected end date for the Scottish

Government's Cladding Remediation Programme.

141. When discussing the merits of including such a sunset clause in the Bill, the Minister said that the Scottish Government “can consider that”. The Minister however noted that at this stage it is not known when the Cladding Remediation Programme will end as the full scale of the required remediation is not known.
142. The Minister explained that adding a clause to the Bill to restrict the SBSL proceeds to cladding remediation costs “does not seem practical or necessary” as it does not reflect “the way that the [Scottish Government's] finances work”. He went on to explain that “at a macro level” the total cost for cladding remediation is “far higher” than the amount of money intended to be raised by the SBSL. On this basis, he argued that “there is absolutely no doubt” that the SBSL proceeds will be used for cladding remediation.
143. Following the evidence session, the Minister wrote to the Committee on 24 November 2025 to explain that adding a clause to the Bill to restrict the SBSL proceeds to cladding remediation would “ultimately result in additional cost and complexity in achieving the aim of delivering funds to support the Cladding Remediation Programme”.
144. The letter further explains that the complexity will arise because “there can be significant variation in the methods and materials used in a given building's construction or refurbishment” and that it is not possible “to specify the exact works that may be required to bring a building to tolerable risk”.
145. The Minister noted calls from the industry for “the strengthening of links between the levy and the Cladding Remediation Programme” and is “considering whether there is scope for further refinement in the reporting requirements in the Bill”.

146. The Committee sees some merit in the arguments presented by witnesses that it would be inappropriate for the proceeds of the levy to be used for any other building safety expenditure given that the Scottish Government's consultation processes focussed exclusively on cladding remediation.

147. We remain to be convinced of the Minister's argument that restricting the proceeds of the levy to cladding remediation only will result in additional cost and complexity. We therefore recommend that the Scottish Government gives further consideration to adding such a restriction to the Bill and that it reports back to the Committee on its findings at the earliest opportunity.

148. The Committee recommends that the Bill is amended to include a sunset clause to provide an opportunity to robustly review after 15 years how the levy is operating and for the Scottish Parliament to then decide whether the law should remain in place. This, we consider, should provide much-needed reassurance to the industry that the levy is not intended to become a permanent tax on housebuilding.

The administration of the SBSL

149. The Bill gives responsibility to Revenue Scotland to administer and collect the levy. According to the policy memorandum, 76 per cent of the respondents to the Scottish Government consultation were in favour of Revenue Scotland administering the tax.
150. In its submission to the Committee, Revenue Scotland explained that it is working with the Scottish Government to develop a low activity provision “to mitigate the administrative burden for taxpayers”. This provision would remove the requirement to make a tax return during periods of low activity.
151. During evidence, Revenue Scotland indicated that it is actively looking at potential compliance risks and is “helping the Scottish Government to decide what the rules should look like”.
152. The SBSL will be subject to the same penalty framework, review mechanisms, and appeals process that currently apply to other devolved taxes administered by Revenue Scotland.
153. Details of the return period for the levy are not yet available as it is expected that the rules will be set out in secondary legislation. Revenue Scotland explained that this is “creating certain difficulties with regard to understanding how the tax will work and how it will flow through to a practical tax return and a tax return system”.
154. Revenue Scotland outlined that while it aims to keep the administrative overhead “as low as possible”, the cost of administering the levy will not initially be within their target of 1 per cent of revenues generated. This is due to the “initial set-up cost, which is based on getting our digital system in place to be able to collect the tax”. It is however expected that the yearly running costs of administration will be within its target of 1 per cent of the revenues collected.

155. The Committee believes that Revenue Scotland is well placed to administer the SBSL given its experience in collecting a range of devolved national taxes.

156. We are concerned that the initial set-up costs for the administration of the levy are well in excess of Revenue Scotland’s target of 1% of revenues generated. We remain to be convinced that these costs are proportionate to the likely revenues expected to be raised by the levy.

Accompanying documents

Policy memorandum

157. The Bill was accompanied by a policy memorandum¹⁴ which sets out the purpose of the Bill, the policy background and the alternative approaches that were considered. The policy objectives of the Bill as detailed in the policy memorandum are explored earlier in this report.

Financial memorandum

158. Under rule 9.3.2 of the Scottish Parliament's Standing Orders, a financial memorandum¹⁵ (FM) was published alongside the Bill, setting out estimates of the costs and changes to revenue associated with the Bill.
159. According to the FM the SBSL will seek to raise £30 million per annum and, as noted above, is intended to be one of the revenue streams for the Scottish Cladding Remediation Programme. The level of SBSL revenue is set at £30 million because this is the amount in "Barnett consequentials that the Scottish Government might have received had the UK Government England-only levy been extended to Scotland".
160. The FM estimates that the introduction of the SBSL will, until 2027-28, give rise to costs of around £3.7m broken down as follows (approximately):
1. Scottish Government – £160,000 is expected to be spent on the staff introducing secondary legislation as well as on other administrative tasks including producing a report. The costs of developing primary legislation were not included in the FM as they were met from existing resources.
 2. Revenue Scotland - the total costs for Revenue Scotland amount to £3.5m. This includes £1.6m in non-staff costs (mainly IT). The staff costs include set-up costs of £1.3m and operational staff costs of £0.5m. The operational staff costs are for the provision of a dedicated SBSL team.
 3. Costs for other public service organisations – some costs are expected for other organisations such as the Scottish Fiscal Commission (£50,000) and the Scottish Courts and Tribunal Service (£35,000). Local authorities are not expected to have any material costs.
 4. Costs on businesses – the costs for businesses in the FM comprise the value of the SBSL plus any associated administrative costs. The FM states that "stakeholders feel unable to estimate anticipated costs accurately" without sight of Bill provisions. Some estimated set up costs of up to £100,000 while others suggested that the costs would be "limited or minimal".
 5. The Bill is not expected to give rise to costs on individuals.
161. During evidence some witnesses expressed concern that the data set used by the

Scottish Government to calculate the costs of cladding remediation is not as robust as it should be. The Committee further heard that the financial data presented in the FM uses “estimates of estimates”.

162. The Minister acknowledged in evidence that the Scottish Government “will not know the full scale of remediation that is required until all the assessments are done”.
163. The Committee also received evidence suggesting that the cost of the levy could be passed on to home buyers in certain instances. The Minister noted that the cost of houses is influenced by a variety of factors and the proportion of the levy that will be “passed on” will depend on the circumstances.

164. The Committee is concerned that the Scottish Government is not in a position to provide more accurate costs for the cladding remediation work required in Scotland.

165. On the basis of the evidence we received, the Committee finds the target proceeds of £30 million to be an arbitrary figure and optimistic given the uncertainties around the potential impacts and behaviours. We request that this figure is reviewed once the Scottish Government has carried out the sensitivity analysis recommended above and has considered the impact that the £30 million target will have on the housing market.

Consideration by other committees

Consideration by the Delegated Powers and Law Reform Committee

166. The Delegated Powers and Law Reform (DPLR) Committee is required to report on the delegated powers within the Bill. The delegated powers contained in the Bill are described in the Delegated Powers Memorandum ¹⁶ .
167. The DPLR Committee considered this Bill at its meetings of 28 October and 11 November and reported its findings on 12 November 2025 ¹⁷ . The findings of the DPLR Committee are considered in the Delegated Powers Memorandum section below.

Delegated Powers Memorandum

168. The Delegated Powers Memorandum (DPM) laid alongside the Bill describes the purpose of each of the subordinate legislation provisions in the Bill and outlines the reasons for which the Scottish Government is seeking the proposed powers.
169. The Bill confers 19 powers to make subordinate legislation on the Scottish Ministers.
170. The DPLR Committee report noted the following key points—
1. Section 6(3): The power to modify any enactments, including the Act resulting from this Bill being passed.
 - The power in section 6(3) enables the Scottish Ministers to “modify other enactments, including the Act that will result in the Bill being passed”. The report highlights that “the Scottish Government has not provided an appropriate justification for taking the power in section 6(3)”.
 - The report goes on to say that “it is not clear why regulations [...] would be required to modify any other part of the Bill or any other enactment as currently provided for in section 6(3)”. On this basis, the DPLR Committee recommends that “that the power to modify enactments in section 6(3) is removed at Stage 2”.
 2. Section 10(3)(b): Definition of financial year
 - Section 10(3)(b) contains the power to “set a different 12 month period as the financial year for the Levy”
 - Following correspondence with the DPLR Committee, the Scottish Government confirmed that any regulations would be “informed by full public consultation”. It further agreed to “consider amending the Bill to include a requirement to consult with representatives of the housebuilding sector, Revenue Scotland, and any other persons as the Scottish Ministers consider appropriate”.

- The DPLR Committee “welcomes the commitment from the Scottish Government to consider amending the Bill” and “calls upon the Scottish Government to bring forward those amendments at Stage 2”.

3. Section 11(1): Reliefs

- Section 11(1) of the Bill provides a power to Scottish Ministers to make provision for and in connection with reliefs from the Levy in relation to certain building control events.
- The report states that the DPLR Committee “accepts that the Scottish Government will require flexibility” in this area and that “that the Scottish Government is prepared to consider any further limiting criteria which the Parliament might suggest as appropriate”.
- The report further states that “this may be a relevant issue which the lead committee may wish to consider from a policy perspective”.

4. Section 12(1): Levy-free allowance

- Section 12(1) of the Bill provides a power to Scottish Ministers to make provision for and in connection with a “levy-free allowance”.
- The Scottish Government stated that it “it is working with Revenue Scotland and local government to identify options for data-sharing” to “identify building control events which do not count towards a levy-free allowance”.
- The Scottish Government is also considering “amending the Bill to include a requirement to consult with representatives of the housebuilding sector and other appropriate persons before making regulations under this section”.
- The DPLR Committee “accepts the explanation provided by the Scottish Government about the steps it is taking to identify and share data” and “welcomes the commitment from the Scottish Government to consider amending the Bill to include a requirement to consult” before making regulations under this section.

5. Section 34: Delegation of functions by Revenue Scotland

- Section 34 modifies an existing delegated power contained in section 4 of the Revenue Scotland and Tax Powers Act 2014. Like the position for other devolved taxes, the amendment to section 4 allows Revenue Scotland to delegate its functions relating to the Levy to a person specified in regulations.
- The Scottish Government has indicated that “some functions may be appropriately delegated to local authorities” and that “there may be other public or private bodies who can perform delegated functions in the future”. It was also noted that the delegation may not be necessary “if there is a robust data-sharing agreement between Revenue Scotland and local authorities”.
- The DPLR Committee accepted “the further explanation of the reason for the power to delegate functions of Revenue Scotland”.

171. This Committee agrees with the recommendations made by the DPLR Committee in its report and recommends that the Bill is amended as it has suggested.

172. As requested by the DPLR Committee, the Committee gave further consideration to the following matters—

- 1. The Committee agrees that the power in section 6(3) is not appropriately limited in scope and recommends that this power is removed.**
- 2. We considered the possibility of limiting the criteria around the use of section 11(1) which enables Scottish Ministers to make provision for and in connection with reliefs from the Levy in relation to certain building control events.**

The Committee accepts the explanation provided by the Scottish Government that flexibility is required to be able to respond to the demands on the housebuilding sector by providing for types of relief which will reduce the levy payable.

Conclusions and recommendations on the general principles of the Bill

173. The Committee understands the Scottish Government's intent but believes that the introduction of the levy carries significant risk. We have concerns regarding the potential impact of the levy on the housing market and on the delivery of houses in areas where the viability of building sites is already a problem.
174. The Committee is unconvinced that the Scottish Government has fully considered the implications of its self-declared housing emergency when designing the policy approach for this levy. We also believe that the policy design has been focussed on the arbitrary figure that the levy could raise and not sufficiently on developing a good, well-structured levy that is sustainable.
175. On the basis of the evidence received, the Committee makes no recommendation on the general principles of the Bill. We trust that the Scottish Government will respond positively to our recommendations to inform further discussion of the general principles during the Stage 1 debate in the Chamber in January 2026.

Annexe A - Evidence

Official Reports (substantially verbatim transcripts) of meetings of the Finance and Public Administration Committee

[7 October 2025](#) - Peter Drummond, Chair of Practice Committee and Trustee of the Royal Incorporation of Architects in Scotland; Jonathan Henderson, Assistant Chief Officer and Director of Prevention of the Scottish Fire and Rescue Service.

[11 November 2025](#) - Natasha Douglas, Land and Planning Manager at Bancon Homes; Fionna Kell, Director of Policy at Homes for Scotland; Julie Jackson, General Counsel and Company Director at Miller Homes.

11 November 2025 – Hazel Johnson, Director at Built Environment Scotland; Anna Gardiner, Senior Policy Adviser at Scottish Land and Estates; Josie Sclater, Senior Policy Officer at the Scottish Property Federation.

[18 November 2025](#) - Elaine Lorimer, Chief Executive of Revenue Scotland; Michael Paterson, Head of Tax at Revenue Scotland; John McVey, New Devolved Taxes Programme Manager at Revenue Scotland; James Lindsay, Tax Design Lead at Revenue Scotland.

18 November 2025 – Ivan McKee MSP, Minister for Public Finance and Scottish Government officials.

Written submissions

The Committee received 39 written submissions to its call for views. [The submissions can be accessed via Citizen Space](#).

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- [3] Scottish Parliament - SPICe briefing. (2025, July 11). Building Safety Levy (Scotland) Bill. Retrieved from https://bprcdn.parliament.scot/published/2025/7/11/2de61381-62ab-4171-b227-29e17fdc98c5/SB_25-29.pdf
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- [13] Scottish Government. (2025). Policy - Taxes (Building Safety Levy). Retrieved from <https://www.gov.scot/policies/taxes/scottish-building-safety-levy/>

- [14] Scottish Parliament. (2025). Building Safety Levy (Scotland) Bill - Policy Memorandum. Retrieved from <https://www.parliament.scot/-/media/files/legislation/bills/s6-bills/building-safety-levy-scotland-bill/introduced/spbill73pms062025accessible.pdf>
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