

Response ID ANON-B4HB-SNSD-R

Submitted to Building Safety Levy (Scotland) Bill Submitted on
2025-07-28 11:47:34

About you

1 Please read the privacy notice below and tick the box below to show that you understand how the data you provide will be used as set out in the policy.

I have read and understood how the personal data I provide will be used.

2 How your response will be published

I would like my response to be published in its entirety 3 What

is your name?

Name:

Gary Gilruth

4 What is your email address?

Email: gary.gilruth@edinburgh.gov.uk

5 Are you responding as an individual or on behalf of an organisation?

Individual

Organisation details

1 Name of organisation

Name of organisation:

City of Edinburgh Council

2 Information about your organisation

Please add information about your organisation in the box below:

Question page 1

1 Do you agree, in principle, that a levy should be introduced on the construction of residential property in Scotland?

Please provide your response in the box provided.:

no comment

2 To what extent does the proposed Scottish Building Safety Levy (SBSL) align with the Scottish Government's 2024 Tax Strategy and with the principles of good tax policy making included in the Framework for Tax 2021 (namely: proportionality, certainty, convenience, engagement, effectiveness and efficiency)?

Please provide your response in the box provided.:

no comment

3 What would be the impacts of the SBSL for the housing market, if any?

Please provide your response in the box provided.:

no comment

4 Do you foresee any behavioural changes or impacts arising as a result of the implementation of the SBSL?

Please provide your response in the box provided.:

no comment

Question page 2

1 Are there any provisions in the draft legislation that may give rise to unintended effects, including to opportunities for tax avoidance?

Please provide your response in the box provided.:

no comment

2 The Bill sets out: (i) the buildings that are specifically included and excluded from SBSL (section 4(2) & (3)) and (ii) the buildings that are exempt from SBSL (section 5). Do you have any views on these inclusions, exclusions and exemptions?

Please provide your response in the box provided.:

no comment

3 Are the arrangements for penalties and appeals as set out in the Bill appropriate?

Please provide your response in the box provided.:

no comment

Question page 3

1 Do you consider that the estimated costs set out in the Financial Memorandum for the Bill are reasonable and accurate? If applicable, are you content that your organisation can meet any financial costs that it might incur as a result of the Bill?

Please provide your response in the box provided.:

no comment

2 Do you have any other comments regarding the Bill which have not been captured by the previous questions?

Please provide your response in the box provided.:

Local Authority Building Standards departments do not, as far as I am aware, record whether dwellings are pre-existing, social or affordable. As such, they do not publish this information online and there is no requirement to do so under the Building (Scotland) Act. As a result, it could make it quite difficult for Revenue Scotland to quickly determine what dwellings are subject to the Levy.

Local Authority Building Standards departments in Scotland have not been referred to or named "Building Control" in almost 20 years. It may be prudent to amend the wording to remove any references to Building Control.