

61144 Council Tax Policy

I am emailing to ask for the following information, or to be directed to where I can find it:

When was the policy of 400% Council Tax for second homes first proposed?

The 300% surcharge (a total charge of 400%) was proposed by the SNP, Liberal Democrat and Green Groups in their budgets which were considered by the Full Council on 26 February 2026. This is referenced on Pages 31, 51, 54, 65, 67 and 73 of the Budget Motions Pack published on our website at:

<https://democracy.edinburgh.gov.uk/ieListDocuments.aspx?CId=150&MId=7602>

Please refer to 'Motions and Amendments'

Following a vote, the proposal was approved. You can view the papers for the Budget Meeting at:

<https://democracy.edinburgh.gov.uk/ieListDocuments.aspx?CId=150&MId=7602&Ver=4>

The Minute at:

<https://democracy.edinburgh.gov.uk/documents/s96414/Item%204.3%20-%20Minute%20of%2022%20February%202026%20Budget%20Meeting.pdf>

and the Webcast at:

https://edinburgh.public-i.tv/core/portal/webcast_interactive/1070517

Under what legislation it is permitted?

This link (<https://www.edinburgh.gov.uk/council-tax/second-home-council-tax>) only shows legislation permitting a level of 200%.

The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2026.

Who proposed this policy?

Please refer to A1 above.

The impact assessment for this policy, including the number of properties affected, the likely income and any consideration of potential alternatives.

This information is provided through the links supplied in A1 above.