

## 61424 Representations on Second Home Council Tax Premium

I request the following information:

Copies of any representations, submissions or correspondence received by the Council between 1 January 2024 and the present relating to the Council's policy on Council Tax premiums for second homes.

This should include, but not be limited to:

- . Responses to any formal consultation exercises;
- . Written representations from individuals, businesses, or representative bodies;
- . Submissions from industry groups (e.g. tourism, property, or rural organisations).

The City of Edinburgh Council has not participated in a public consultation on Second Homes since 01/01/2024.

We are unable to provide you with copies and / or analysis of representations received from customers as the cost to the Council of locating, retrieving, and providing this information far exceeds the statutory maximum of £600.

Any internal summaries, reports, or briefing notes prepared for councillors or committees which:

- . summarise the representations received; and/or
- . informed the Council's decision to suspend or reconsider any increase in the second home council tax premium.

The Council's decision to implement a 100% premium on Second Homes from 01/04/2024 was considered and approved at the Finance and Resource Committee meeting on 25/01/2024. The decision to increase the premium to 300% from 01/04/2026 was considered at the Council's budget meeting on 26/02/2026. Committee papers associated with both meetings can be accessed on our website at:

<https://democracy.edinburgh.gov.uk/ieListDocuments.aspx?CId=140&MId=6757&Ver=4>

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

The subsequent decision to suspend the 300% premium was taken by Council officers in response to representations received from customers following the budget decision in February 2026. As noted below, an engagement exercise will be undertaken from May 2026 and the feedback from this exercise will be reported to Committee.

Any analysis carried out by or for the Council on the potential economic, housing, or community impacts of the second home council tax premium which informed that decision.

The Council considered the Scottish Government consultation on this matter and relevant policy initiatives such as the Council's declaration of a housing emergency. Following the decision to suspend the 300% premium, Council officers will undertake an engagement exercise with Second Home owners. This will allow the impact of any proposed change to be further assessed to ensure it meets the Council's policy objectives.