

REPORT TO: East Lothian Council

MEETING DATE: 27 June 2023

BY: Executive Director for Council Resources

SUBJECT: Council Tax for Second and Empty Homes, and Non-domestic Rates Thresholds: Proposed Consultation response

1 PURPOSE

- 1.1 To enable Council to consider the proposed response to the Scottish Government and COSLA consultation on council tax for second and empty homes, and non-domestic rates thresholds.

2 RECOMMENDATIONS

- 2.1 The Council is recommended to agree the proposed consultation response set out within Appendix 1, to be submitted by 11 July 2023.

3 BACKGROUND

- 3.1 Scottish Government has published a [joint consultation](#) with COSLA, which seeks views on giving local authorities the power to increase council tax on second homes and empty homes, as well as considering whether the current non-domestic rates thresholds for self-catering accommodation remain appropriate.
- 3.2 Consultation responses must be submitted before the closing date of 11 July 2023.
- 3.3 A proposed response to the consultation has been prepared by officers from Finance, Revenues, Policy and Economic Development, and this is enclosed within Appendix 1.

4 POLICY IMPLICATIONS

- 4.1 There are no direct policy implications which arise from submission of a consultation response. However, if the proposals within the consultation are implemented, then the Council will have additional powers to apply discretion to adopt policy which allows for a premium to be charged on council tax for second homes and long-term empty homes.

5 INTEGRATED IMPACT ASSESSMENT

- 5.1 Impacted assessments will be undertaken if any changes to policy are proposed in the future.

6 RESOURCE IMPLICATIONS

- 6.1 Financial – there are no financial implications arising due to the submission of the consultation response. However, if the Council were to implement a premium on council tax for second homes and long-term empty homes in the future then this would create additional revenue.
- 6.2 Personnel - none
- 6.3 Other – none

7 BACKGROUND PAPERS

- 7.1 [Second Homes - Council Tax for second and empty homes, and non-domestic rates thresholds: consultation - gov.scot \(www.gov.scot\)](https://www.gov.scot/resources/documents/2023/06/14/Second_Homes_-_Council_Tax_for_second_and_empty_homes,_and_non-domestic_rates_thresholds_consultation_-_gov.scot)

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DATE	14 June 2023

Appendix 1

Non-domestic rates/ council tax on second and empty homes: Consultation



Respondent Information Form

Please Note this form **must** be completed and returned with your response.

To find out how we handle your personal data, please see our privacy policy:
<https://www.gov.scot/privacy/>

Are you responding as an individual or an organisation?

- Individual
 Organisation

Full name or organisation's name

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The Scottish Government would like your permission to publish your consultation response. Please indicate your publishing preference:

- Publish response with name
 Publish response only (without name)
 Do not publish response

Information for organisations:

The option 'Publish response only (without name)' is available for individual respondents only. If this option is selected, the organisation name will still be published.

If you choose the option 'Do not publish response', your organisation name may still be listed as having responded to the consultation in, for example, the analysis report.

We will share your response internally with other Scottish Government policy teams who may be addressing the issues you discuss. They may wish to contact you again in the future, but we require your permission to do so. Are you content for Scottish Government to contact you again in relation to this consultation exercise?

- Yes
 No

Appendix 1

Questionnaire

Question 1

Do you think the current definition of a second home should continue to apply?:

More information:

For council tax purposes, the current definition of a second home is, 'a dwelling which is no one's sole or main residence and that is lived in for at least 25 days during the 12 month period of the council tax charge'.

Answer:

- Yes
- No
- Don't know

Please give reasons for your answer.

The definition is acceptable but the terminology 'Second Homes' may be problematic given that in theory, this could refer to third/fourth etc properties.

Furthermore, there will need to be a mechanism which requires homeowners to declare that they have a second home, and support to enable the status of homes which meet this definition to be identified. We do not believe that the figures included as part of the consultation are accurate, this may be historical data from when discounts were offered on second homes. There will be little incentive to encourage homeowners to disclose this status in relation to their property and consider that this is an area which will be open to fraud and tax avoidance.

Question 2

Do you think the discount eligibility for job related dwellings and purpose built holiday accommodation is appropriate?:

More information:

Eligible job related dwellings and purpose built holiday accommodation are entitled to a council tax discount of 50%.

Purpose built holiday accommodation is defined as a dwelling that is used for holiday purposes and has a licence or planning permission limiting its use for human habitation throughout the whole year. An example might be chalets or other types of holiday accommodation that are either unsuitable to be occupied all year round (their construction may mean they are only suitable to be lived in during the warmer months) or are not allowed to be lived in all year due to planning, licensing or other restrictions.

Job-related dwellings are defined as homes owned by someone who has to live elsewhere for most or all of the time as part of their job, or the home the person occupies to undertake their job if the person has another home that is their main residence.

Answer:

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- Yes
- No
- Don't know

Please give reasons for your answer.

Our view is that it should be for councils to determine an appropriate policy at a local level for this category of property.

Question 3

Do you think councils should be able to charge a council tax premium on top of regular council tax rates for second homes?

More information:

A premium is charging more than the full rate of council tax.

Answer:

- Yes
- No
- Don't know

Please give reasons for your answer.

We support the proposal to introduce scope for councils to charge a premium on second homes.
This will provide a source of revenue to councils which can be used to offset wider pressures and to support local services.
We believe that the impact on behaviour around second home ownership in our council area will be marginal rather than fundamental, so while there would be a need to consider the impact on tourism, local businesses and any potential unintended consequences, we are confident that this can be managed without any significant adverse consequences.

Question 4

If you have answered yes to question 3, what do you think the maximum premium councils could charge should be?

More information:

50% premium is the same as one and a half times the normal rate of council tax.
100% premium is double the normal rate of council tax
150% premium is two and a half times the normal rate of council tax
200% premium is three times the normal rate of council tax

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250% premium is three and a half times the normal rate of council tax

300% premium is four times the normal rate of council tax

Answer:

- 50%
- 100%
- 150%
- 200%
- 250%
- 300%
- Other (specify)

Please give reasons for your answer.

Our view is that councils should be given delegated powers to apply a discretionary premium to second homes, on the basis of local factors. We would therefore support legislation which maximises flexibility for councils to set their own policies in this area.

If an upper limit were to be introduced through the legislation, then we believe that this should be set at 300% to allow for maximum flexibility within local policies.

Question 5

What factors should be taken into account by councils when deciding whether to introduce a premium on council tax for second homes?

More information:

A non-exhaustive list of potential factors is set out below:

- numbers and percentages of second homes in the local area
- distribution of second homes and other housing throughout the council area and an assessment of their impact on residential accommodation values in particular areas
- potential impact on local economies and the tourism industry
- patterns of demand for, and availability of, affordable homes
- potential impact on local public services and the local community
- other existing measures or policies that are aimed at increasing housing supply and the availability of affordable housing

Councils may also decide not to use the powers or to disapply a premium for a specific period of time.

A non-exhaustive list of examples of where a council might consider doing this include:

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- where there are reasons why the home could not be lived in as a permanent residence
- where there are reasons why a home could not be sold or let
- where the owner's use of their accommodation is restricted by circumstances not covered by an exception from the premium
- where charging a premium might cause hardship

Answer:

Please list the factors and provide reasons for your answer:

We agree that all of the below factors should be taken into account:

- numbers and percentages of second homes in the local area
- distribution of second homes and other housing throughout the council area and an assessment of their impact on residential accommodation values in particular areas
- potential impact on local economies and the tourism industry
- patterns of demand for, and availability of, affordable homes
- potential impact on local public services and the local community
- other existing measures or policies that are aimed at increasing housing supply and the availability of affordable housing

We also agree that the below would be valid areas in which we might consider making an exception to charging the premium:

- where there are reasons why the home could not be lived in as a permanent residence
- where there are reasons why a home could not be sold or let
- where the owner's use of their accommodation is restricted by circumstances not covered by an exception from the premium
- where charging a premium might cause hardship
- where there could be a negative impact to the visitor economy

Question 6 (Not Applicable)

If you do, or were to, own a second home please tell us what you would do if the applicable rate of council tax were to increase, and the 'thresholds' to be classed as self-catering holiday accommodation for non-domestic rates purposes stayed the same?

More information:

The current threshold for defining premises as self-catering holiday accommodation liable for non-domestic rates is it must be available to let for 140 days or more and actually let for 70 days or more in the same financial year.

A private residential tenancy is when a registered landlord lets accommodation to an individual/s and it will be their sole or main residence. All tenancies created on or after 1 December 2017 are open-ended, which means a landlord will no longer be able to ask a tenant to leave simply because the fixed term has ended.

Answer:

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- The home is (or would be) already used as self-catering accommodation and liable for non-domestic rates
- The home is (or would be) already used as a private residential tenancy and the tenant is liable for council tax
- I would continue to use it purely for personal use and pay the higher rate of council tax
- I would continue with split use between self-catering accommodation (below the non-domestic rates threshold) and personal use, and pay council tax
- My second home already has/would have split use between self-catering accommodation (below the non-domestic rates threshold) and personal use. Rather than pay the higher rate of council tax, I would increase the number of days the accommodation is available to let and actually let in order to meet the non-domestic rates thresholds
- My second home is purely for personal use. However, in order to stop paying council tax, I would make it available as self-catering accommodation for 140 days or more and actually let it for 70 days or more in order to be liable for non-domestic rates
- I use my second home purely for personal use but I would change its use to a private residential tenancy
- I use my second home as self-catering accommodation (below the non-domestic rates threshold) but I would change its use to a private residential tenancy
- I will seek reclassification as an empty home and pay council tax
- I will sell the second home

Question 7

Do you think councils should be able to charge a higher premium than the current 100% (double the full rate) of council tax on homes empty for longer than 12 months?

More information:

Councils currently have the discretion to charge up to 100% premium on council tax on homes empty for longer than 12 months.

Answer:

- Yes
- No
- Don't know

Please give reasons for your answer.

As with the second homes premium, we welcome change that would enable councils greater flexibility within the policies which they set at a local level in this area. We would also support any change which may help to discourage home owners from allowing properties to remain empty for a prolonged period of time when housing is in short supply.

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Question 8

If you have answered yes to question 7, what do you think the maximum premium councils could charge should be?

More information:

This question is asking what the maximum premium should be for homes that have been empty for longer than 12 months.

The current maximum is 100% premium, which is double the normal rate of council tax.

Answer:

- 150%
- 200%
- 250%
- 300%
- Other (specify)

Please give reasons for your answer.

As noted above - we support change that would enable councils the greatest degree of flexibility in adopting a local policy in this area.

If an upper limit were to be introduced through the legislation, then we believe that this should be set at 300% to allow for maximum flexibility within local policies.

Question 9

Do you think there should be a stepped approach to charging higher rates of council tax on long-term empty homes?

More information:

By 'stepped approach' we mean only giving councils powers to charge higher rates of council tax the longer the home is empty. For example, 100% premium at 12 months, 200% premium at 2 years, 300% premium at 5 years.

100% premium is the same as double the normal amount of council tax.

200% premium is the same as three times the normal amount of council tax

300% premium is the same as four times the normal amount of council tax.

Answer:

- Yes
- No
- Don't know

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Please give reasons for your answer.

We feel that councils should be able to set their own policies on this, including discretion to implement a stepped approach to the higher charge.

Question 10

Are there any exceptions that are not already taken into account, that should be, when charging a premium of council tax on homes empty for longer than 12 months?

More information:

Current discretionary powers for councils to change council tax liability for empty homes

Status of empty home	Up to 6 months	6-12 months	12 months +	2 years +
No work underway and not for sale or let	Owner may apply for an unoccupied and unfurnished exemption	Discount can be varied between 50 and 10%	Discount can be varied between 50 and 10% or discount can be removed or premium of up to 100% can be applied	Discount can be varied between 50 and 10% or discount can be removed or premium of up to 100% can be applied
If undergoing repair work to make them habitable	50% discount cannot be changed	Owner may apply for a major repairs or structural alterations exemption. Discount can be varied between 50 and 10%.	Discount can be varied between 50 and 10% or discount can be removed or premium of up to 100% can be applied.	Discount can be varied between 50 and 10% or discount can be removed or premium of up to 100% can be applied.
If being actively marketed for sale or let	50% discount cannot be changed	50% discount cannot be changed	50% discount cannot be changed	a premium of up to 100% can be charged

The current list of exemptions to council tax are:

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Exemption	Period of Exemption
Dwellings last occupied by charitable bodies	Up to 6 months
Dwellings last occupied by persons living or detained elsewhere	Unlimited
Deceased owners	Unlimited up to grant of confirmation
	6 months after grant of confirmation
Dwellings empty under statute	Unlimited
Dwellings awaiting demolition	Unlimited
Dwellings for occupation by ministers	Unlimited
Dwellings occupied by students, etc.	Unlimited
Repossessed dwellings	Unlimited
Agricultural dwellings	Unlimited
Dwellings for old or disabled persons	Unlimited
Halls of residence	Unlimited
Barracks, etc.	Unlimited
Dwellings occupied by young people	Unlimited
Difficult to let dwellings	Unlimited
Garages and storage premises	Unlimited
Dwellings of persons made bankrupt	Unlimited
Visiting forces	Unlimited
Dwellings occupied by severely mentally impaired persons	Unlimited
Prisons	Unlimited
Prescribed housing support services accommodation	Unlimited

Answer:

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Please tell us about exemptions that you feel should apply and give reasons for your answer. Do not include exemptions that are already provided for.

We consider that the above exemptions are appropriate and would not add anything further to this other than:

- clarity around the definition of 'minister'
- correction to clarify that prisoners are entitled to the exemption (not prisons as stated)

Question 11

What factors should be taken into account by councils when deciding whether to introduce a premium on council tax for homes empty for longer than 12 months?

More information:

A non-exhaustive list of potential factors might be:

- numbers, percentages and distribution of long-term empty homes throughout a local area
- potential impact on local economies and the community
- patterns of demand for, and availability of, affordable homes
- potential impact on local public services
- impact on neighbours and local residents

Councils may also decide not to use the powers or to disapply a premium for a specific period of time. A non-exhaustive list of examples of where a council might do this include:

- where there are reasons why a home could not be sold or let
- where an offer has been accepted on a home but the sale has not yet been completed and the exception period has run out
- if the home has been empty for longer than 12 months but has been recently purchased by a new owner that is actively taking steps to bring the home back into use
- if an owner has submitted a timely planning application or is undergoing a planning appeal that is under consideration by the council or Scottish Government. This means they cannot undertake work to bring the home back into use until that process is concluded
- where charging a premium might cause hardship or act as a disincentive to bringing the home back into use e.g. where extensive repairs are actively being carried out

Answer:

Please list factors and give reasons for your answer.

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We consider that the below factors are all relevant:

- numbers, percentages and distribution of long-term empty homes throughout a local area
- potential impact on local economies and the community
- patterns of demand for, and availability of, affordable homes
- potential impact on local public services
- impact on neighbours and local residents

We also consider that the following factors may be appropriate to consider as potential exemptions from the premium:

- where there are reasons why a home could not be sold or let
- where an offer has been accepted on a home but the sale has not yet been completed and the exception period has run out
- if the home has been empty for longer than 12 months but has been recently purchased by a new owner that is actively taking steps to bring the home back into use
- if an owner has submitted a timely planning application or is undergoing a planning appeal that is under consideration by the council or Scottish Government. This means they cannot undertake work to bring the home back into use until that process is concluded
- where charging a premium might cause hardship or act as a disincentive to bringing the home back into use e.g. where extensive repairs are actively being carried out

Question 12 – Not Applicable

If you do, or were to, own a home that has been empty for longer than 12 months, please tell us what you would do if your council decided to increase the maximum council tax charge above 100% premium?

More information:

Council tax premium:

- 100% premium is the same as double the normal rate of council tax. This is the current maximum councils can decide to charge. This question asks what you would do if councils are given powers to charge more than this e.g. up to 300% premium/ four times the normal rate and the council where your empty home is located decided to apply an increase.
- You may find it helpful to view what we mean by some of the options given e.g. short-term lets and private residential tenancies.

Short-term lets:

- In this consultation, short-term lets is a term used to refer to the whole or part of accommodation provided to one or more guests on a commercial basis that does not become the main residence of the guest/s. Self-catering accommodation is a type of short-term let and may be liable for council tax or non-domestic rates depending on the number of days they are available to let and actually let in the financial year.
- Self-catering accommodation must be available for let for 140 days or more and actually let for 70 days or more in the financial year, to be exempt from council tax and liable for non-domestic rates

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Private residential tenancies:

- A [private residential tenancy](#) is when a registered landlord lets accommodation to an individual/s and it will be their sole or main residence. All tenancies created on or after 1 December 2017 are open-ended, which means a landlord will no longer be able to ask a tenant to leave simply because the fixed term has ended.

Answer:

- Leave the home empty and pay the higher council tax
- Sell the empty home
- Use the home as a private residential tenancy
- Use the home as a short-Term Let
- Other (specify)

Please give reasons for your answer.

Not applicable.

Question 13

Do you think that the letting thresholds for self-catering accommodation for non-domestic rates should be changed?

More information:

The owners, tenants or occupiers of self-catering accommodation (who may be businesses, the public or the third sectors) may be liable for either council tax or non-domestic rates. This includes owners of second homes who use them for self-catering accommodation.

The current threshold for defining premises as self-catering holiday accommodation liable for non-domestic rates is it must be available to let for 140 days or more and actually let for 70 days or more in the same financial year.

Answer:

- Yes
- No
- Don't know

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Please give reasons for your answer.

The threshold should not be reduced and consideration needs to be given to increasing this.

We feel that there needs to be change in this area in order to not undermine the implementation of a second homes premium which would incentivise home owners to pursue a non-domestic rates valuation in order to avoid a higher council tax charge.

We consider that the Small Business Bonus Scheme for this type of property represents a potential loophole to ratepayers which should be closed in order to not undermine the implementation of the second homes premium.

We recognise that many self-catering properties operate as legitimate businesses with owners who depend on the income they receive from these.

Question 14

If you have answered yes to question 13, what do you think the threshold for the number of days self-catering accommodation must actually be let for should be?

More information:

The current threshold is self-catering accommodation must actually be let for 70 days in the financial year.

Answer:

- 50 days
- 100 days
- 140 days
- 180 days
- Other (specify)

Please give reasons for your answer.

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As noted above, we believe that review is necessary in order to minimise the scope for tax avoidance, and lost income to councils from ratepayers choosing to pay non-domestic rates, rather than council tax.

We would suggest that this should be informed by data on actual occupancy to determine what level might be reasonable.

There are also some challenges to way in which these thresholds are monitored currently.

Question 15

If you have answered yes to question 13, what do you think the threshold for the number of days self-catering accommodation must be available to let should be?

More information:

The current threshold is self-catering accommodation must available to let for 140 days in the financial year.

Answer:

- 120 days
- 160 days
- 200 days
- 250 days
- Other (specify)

Please give reasons for your answer.

The current legislation allows for the definition of self-catered accommodation to be met despite being available for let for less than half the year and consider that genuine businesses would be able to meet a higher threshold than this.

We also believe that this may have a positive impact on the tourism economy, by increasing the availability of bookable self-catered accommodation.

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Question 16

Do you think councils should have discretion to change the self-catering accommodation 'days actually let' threshold, for their local area?

Answer:

- Yes
- No
- Don't know

Please give reasons for your answer.

This would create significant complexity within the system given that councils do not have the power to apply status changes to the valuation roll.

Question 17 – Not applicable.

If you answered yes to question 16 do you think that councils should have discretion to:

Answer:

- Increase the number of days actually let only
- Decrease the number of days actually let only
- Increase or decrease the number of days actually let

Please specify if you think councils should have discretion to do something else

Please give reasons for your answer

Not applicable.

Question 18

Do you have any other comments on the non-domestic rates system in respect of self-catering accommodation?

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Answer:

Please provide your views

As a general point, we consider that second homes should attract council tax, rather than non-domestic rates and that steps should be taken to close loopholes in this area which would enable payment of council tax or rates to be avoided.
We consider that the SBBS should be awarded to smaller businesses where there is greater scope to have a positive impact on local employment.

Question 19 – Not applicable

If you do, or were to, own a second home please tell us what you would do in the event that the applicable rate of council tax and non-domestic rate thresholds both increased?

More information:

The current threshold for defining premises as self-catering holiday accommodation liable for [non-domestic rates](#) is it must be available to let for 140 days or more and actually let for 70 days or more in the same financial year.

A [private residential tenancy](#) is when a registered landlord lets accommodation to an individual/s and it will be their sole or main residence. All tenancies created on or after 1 December 2017 are open-ended, which means a landlord will no longer be able to ask a tenant to leave simply because the fixed term has ended.

Answer:

- The home is already used as a private residential tenancy
- I would continue to use it purely for personal use and pay the higher rate of council tax
- I would continue with split use between self-catering accommodation (below the thresholds to be liable for non-domestic rates) and personal use, and pay council tax
- My second home already has/would have split use between self-catering accommodation (below the non-domestic rates threshold) and personal use. Rather than pay the higher rate of council tax, I would increase the number of days the accommodation is available to let and actually let in order to meet the non-domestic rates thresholds
- My second home already has/would have split use between self-catering accommodation (above the non-domestic rates threshold) and personal use. Rather than revert to paying council tax, I would increase the number of days the accommodation is available to let and actually let in order to meet the higher non-domestic rates thresholds
- My second home is purely for personal use. However, in order to stop paying council tax, I would make it available as self-catering accommodation and let it for the number of days I needed to in order to be liable for non-domestic rates

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- I use my second home purely for personal use but I would change its use to a private residential tenancy
- I use my second home as self-catering accommodation (below the non-domestic rates threshold) but I would change its use to a private residential tenancy
- I would seek reclassification as an empty home and pay council tax
- I would sell the second home
- Other (specify)

Please give reasons for your answer.

Not applicable.

Question 20 – Not applicable.

If you do, or were to, own a second home please tell us what you would do in the event that:

- a) council tax powers remained as they are for second homes (i.e. no provision for councils to charge a premium), but
- b) the 'thresholds' to be classed as self-catering holiday accommodation for Non-domestic rates purposes increased?

More information:

The current threshold for defining premises as self-catering holiday accommodation liable for [non-domestic rates](#) is it must be available to let for 140 days or more and actually let for 70 days or more in the same financial year.

A [private residential tenancy](#) is when a registered landlord lets accommodation to an individual/s and it will be their sole or main residence. All tenancies created on or after 1 December 2017 are open-ended, which means a landlord will no longer be able to ask a tenant to leave simply because the fixed term has ended.

Answer:

- The home is already used as a private residential tenancy
- I would continue to use it purely for personal use and pay council tax

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- I would continue with split use between self-catering accommodation (below the thresholds to be liable for non-domestic rates) and personal use, and pay council tax
- My second home already has/would have split use between self-catering accommodation (above the non-domestic rates threshold) and personal use. I would increase the number of days the accommodation is available to let and actually let in order to meet the higher non-domestic rates thresholds
- I use my second home as self-catering accommodation (above the current non-domestic rates threshold). If I was not able to meet the new thresholds, I would change its use to a private residential tenancy
- I would seek reclassification as an empty home and pay council tax
- I would sell the second home
- Other (specify)

Please give reasons for your answer:

Not applicable.

Question 21

Please tell us how you think changes to council tax and/or non-domestic rates thresholds for self-catering accommodation might affect businesses in your area.

Answer:

Please provide your views

Question 22

Please tell us how you think changes to the maximum council tax rate for second and/or empty homes and non-domestic rates thresholds might affect your local area or Scotland as a whole (social, economic, environment, community, cultural, enterprise).

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More information:

We have prepared a partial Business Regulatory Impact Assessment and undertaken screenings to initially consider other impacts. We would welcome your views and comments to help us expand on these assessments.

Answer:

Please provide your views

We are supportive of the changes which are the subject of this consultation, and feel that this has the potential to generate an additional source of revenue that could be used to support the provision of affordable housing, or wider pressures on council budgets.

East Lothian Council already has a successful track record of ring fencing empty homes premium to support the provision of affordable homes.

We do not believe that the proposed changes will have any material impact on housing supply issues, however we are mindful of the risk of the potential adverse impact on the visitor economy. We have already noted some adverse impact on the availability of self-catering accommodation arising from the Short Term Lets legislation and will continue to monitor this closely.

Question 23

Please tell us how you think the changes identified might affect island communities.

More information:

We have prepared a partial Island Communities Impact Assessment and undertaken screenings to initially consider other impacts. We would welcome your views and comments to help us expand on these assessments.

Answer:

Please provide your views

Not applicable.

Question 24

Do you think there are any equality, human rights, or wellbeing impacts in relation to the changes set out in the consultation?

Answer:

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- Yes
- No
- Don't know

Please give reasons for your answer.

Question 25

Is there anything else you would like to tell us in relation to this consultation?

Answer:

Please provide any further comments on the proposals set out in this consultation in the box below.

We feel that it will be important to recognise the interrelationship between the proposed changes to self-catering accommodation, the impact of the Short Term Lets legislation and the potential Visitor Levy on the local economy, and this feeds into the importance of enabling councils to apply discretion in setting their own policies in this area, taking account of the local impact of these changes.

We believe that revenue raised through local policies should be retained locally and we would oppose any change to distribution linked to these potential new income streams.

Consideration will need to be given to the system changes that will be required in order to implement any amendments in this area, allowing appropriate lead time for this.

Consideration should also be given to the identification of second homes, given the potential for fraud in this area. This should include data sharing between councils, and take account of the resources that will be required in order to enforce the changes.

About you

Please tell us which of the following categories best describe you (select all that apply):

- Council or Assessor

Please tick whichever council areas apply to you (or select all of Scotland)?:

- East Lothian Council

