



SCOTTISH BUILDING SAFETY LEVY: TECHNICAL CONSULTATION

A BEFS Response to a Scottish Government consultation

About This Paper

In late 2026, the Scottish Government undertook a [technical consultation on the Scottish Building Safety Levy](#). Views were sought on the design and implementation of the Levy, which is [a tax that will be paid by new-build residential developers to help fund building safety repair programmes in future](#). The consultation covered, among other aspects, the Levy's floorspace methodology, whether relief or exemptions should be provided in certain circumstances, and what land use types should be classed within 'brownfield land' for tax calculation purposes.

This paper presents a response by Built Environment Forum Scotland (BEFS) to three questions set in the consultation paper on the themes of brownfield land, conversions, and rate relief. BEFS is grateful to the Scottish Government for the opportunity to inform its plans for the Levy.

BEFS is an umbrella body for organisations working in the built environment in Scotland. Drawing on extensive expertise in a membership-led forum, BEFS informs, debates and advocates on the strategic issues, opportunities and challenges facing Scotland's historic and contemporary built environment. Further information about BEFS is available [on the BEFS website](#).

Other relevant consultation responses from BEFS can be seen below, as many issues overlap and demand associative consideration:

- [Accelerating Home-Building in Scotland](#) (Apr 2026)
- [Building Safety Levy \(Scotland\) Bill](#) (Aug 2025)
- [Industrial Transition for Scotland](#) (Mar 2025)
- [Protecting Built Heritage](#) (Feb 2025)

BEFS Response: Building Safety Levy Technical Consultation

Q3. Do you agree that, for the purposes of introducing a relief for units built on brownfield land, the definition of 'brownfield' should include land that is occupied by a building?

Yes.

Please give us your views.

Consultations towards a [BEFS Manifesto for the Built Environment](#), which was produced to inform policy activity in the current 2026-31 term of Parliament, indicated a strong consensus that more should be done to encourage the productive reuse of vacant and derelict land and buildings in Scotland's cities, towns and rural areas.

BEFS Members shared their view that scaling up reuse action would deliver major cross-portfolio value and support wider policy aspirations across housing, climate change, economic development, health and wellbeing, tourism, skills and more. They are supportive of strategic action that promotes the reuse of derelict and vacant land and buildings, including through policy principles in the Fourth National Planning Framework.

In BEFS Manifesto discussions, and BEFS network exchanges on themes including post-industrial heritage, it is noted that brownfield land often includes vacant, derelict and/or underused buildings with strong potential for reuse. As the consultation paper states, the lack of a statutory definition on what a brownfield site is provides a significant practical challenge for tax calculations.

BEFS believes land occupied by buildings, regardless of the condition of those buildings, should not be excluded from a working definition of brownfield land for Scottish Building Safety Levy purposes.

Q10. What percentage rate of relief do you think should be applied to units built on brownfield land?

Unsure.

Please give us your views.

BEFS is supportive of a significant rate relief to provide additional encouragement to developers to reuse existing built environment assets that are located upon brownfield sites. BEFS notes that the UK Government's Building Safety Levy (England) Regulations feature a 50% additional discount for development on a previously developed site. BEFS Member the Royal Incorporation of Architects in Scotland has called for a 100% Levy relief on brownfield sites in Scotland.

BEFS has not canvassed its Members on a specific percentage and is unable to set a figure here, but understands many Members would welcome a significant level of relief in the Scottish Government's Building Safety Levy with regard to brownfield land and buildings.

Q11. Do you agree that a further relief or exemption should be provided for conversions?

Strongly agree.

Please give us your views.

BEFS Members assert that the embodied energy in our existing buildings, infrastructure and historic environment is immense and often underappreciated. Encouraging greater reuse of vacant and derelict buildings, including through building conversions, is a necessity for achieving net zero targets. It will also help alleviate the housing emergency, while improving local economies across Scotland and helping preserve our invaluable heritage sites.

BEFS Members regularly argue that a great deal of potential for adaptation and reuse is available within Scotland's rich and diverse agricultural and industrial heritage in particular. A Levy relief on conversion will complement the Fourth National Planning Framework and many other national and local policies that drive maintenance, retention, reuse, and repurposing of our existing built environment.

End of BEFS consultation response

BEFS responses to a number of consultations in relation to the Built Environment can be found at: <https://www.befs.org.uk/resources/consultations/>

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BEFS gives consent to the Scottish Government to publish the consultation with name, to share the response internally with other Scottish Government policy teams, and to contact BEFS in future in relation to this consultation exercise.