



**Aberdeen &
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Chamber of
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Dear Cabinet Secretary,

Firstly, I'd like to congratulate you on your appointment as Cabinet Secretary for Social Justice and Housing.

Calls at Westminster for Stamp Duty reform: implications for LBTT in Scotland

Earlier this week the House of Commons Housing, Communities and Local Government Select Committee published a report on the Affordability of Home Ownership. Although the report pertains predominantly to England and Wales and the need to reform Stamp Duty, its subject matter and recommendations have relevance for Scotland. Indeed, housing sector stakeholders from Scotland who gave evidence to the Committee highlighted that the failure of LBTT reliefs to keep pace with average house prices is creating similar barriers to home ownership for first time buyers in Scotland to those caused by Stamp Duty in England and Wales.

We have welcomed the Scottish Government's commitment to tackling the 'housing emergency' and recognise that addressing these challenges will require a suite of policy interventions to address issues around supply and affordability. However, LBTT is proving to be a somewhat blunt instrument, with some housebuilders reporting that the cost of additional LBTT has prevented purchases taking place due to lack of awareness around escalating charges. Raising the threshold at which LBTT is paid by first time buyers would complement initiatives such as the First Homes Fund and a relief under the Building Safety Levy that help bring new homes within reach of those seeking to get on the housing ladder.

While we acknowledge that LBTT is an important source of revenue for the Scottish Government, we also recognise that the housebuilding sector is a key driver of productivity and well-paid employment that generates strong economic growth. We would urge you to identify and prioritise policy solutions that address housing shortages and barriers to home ownership while helping to boost the economy.

We hope that as the new parliamentary session gets underway, the Scottish Government will take the opportunity to bring thresholds in line with market conditions and consider ways to remove barriers to housing supply, affordability and economic growth.

Yours sincerely

Russell Borthwick
Chief Executive



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