

2026 Scottish Parliament election manifesto tracker



	SNP	Scottish Conservatives	Scottish Labour	Scottish Green Party	Scottish Lib Dems	Reform UK
	On Scotland's Side	Get Scotland Working	Scotland Needs Change	Let's Demand Better	Change with Fairness at its Heart	Reform UK: Manifesto for Scotland 2026
Scottish income tax	<p>No new bands or rate increases during the 2026-31 parliament.</p> <p>'Flexibility' needed to respond to changes in circumstances.</p> <p>Make system simpler, with focus on low/middle earners.</p>	<p>Extend the 19p rate of tax to all income up to the higher rate threshold.</p> <p>Bring the Scottish and UK higher rate thresholds into line.</p> <p>Increase the amount that can be earned tax-free to £13,892 by 2031.</p>	<p>No rate increases.</p> <p>Lower the tax burden when economic conditions allow, with an initial focus on taxpayers facing high marginal rates.</p>	<p>Retain 'progressive and redistributive income tax system'.</p> <p>Seek the devolution of taxes on savings and dividends and set 'suitably high rates'.</p>	<p>Lift tax thresholds with inflation and begin to close the tax differential with England (rUK).</p> <p>Fund research into the impact of tax divergence and develop an alternative system that increases tax take.</p>	<p>Realign rates and bands with the rest of the UK, reduce by 1 percentage point and cut further so they are 3 points lower by 2031.</p> <p>Abolish 'cliff edges' in the tax system that 'punish people for working more'.</p>
Land and Buildings Transaction Tax (LBTT) / Additional Dwelling Supplement.		<p>Abolish LBTT on primary residences.</p> <p>Reduce ADS from 8% to 4%.</p>	<p>Increase first-time buyer relief from £175,000 to £200,000.</p> <p>Increases rates paid by non-UK residents.</p>	<p>Reform 'core' rates/exemptions.</p> <p>Increase the ADS to 10%.</p> <p>Higher rates for purchase of multiple properties, areas of acute housing shortage and large land holdings.</p> <p>New 15% rate on homes over £1 million.</p> <p>20% rate for overseas buyers.</p> <p>Increase rates paid by UK and overseas businesses buying residential properties.</p> <p>100% relief for housing associations/cooperatives.</p> <p>Remove 'loopholes' exempting the monarchy, foreign militaries and property speculators from LBTT.</p>	<p>Review LBTT, consulting on how to introduce exemptions for brownfield sites and older people downsizing homes.</p>	<p>Abolish LBTT (alongside business rates) to create a new 'Annual Property Tax'.</p>

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Non-domestic (business) rates	<p>Commission independent review of hospitality revaluations.</p> <p>'Rebalance' system to make it 'fairer and more accountable'.</p> <p>Ensure online businesses 'pay their fair share'.</p>	<p>Remove 'cliff edges'.</p> <p>Set zero-rate threshold of £20,000.</p> <p>Limit increases to RPI inflation.</p> <p>Reduce rates for SMEs in retail, leisure and hospitality.</p> <p>100% relief for pubs with rateable value < £100k, independent schools and businesses in economic development zones.</p>	<p>Abolish the business rates regime, replace with 'local business levy' designed with business/local government input.</p> <p>Ensure online businesses pay more.</p>	<p>Devolve rate/surcharge powers to councils.</p> <p>Extend reliefs to in-work nurseries.</p> <p>Reform regime for small businesses. Use new criteria to determine their bills.</p> <p>New band for properties > £1m.</p> <p>End exemptions and reliefs for a range of 'big' businesses and firms breaking minimum wage/environmental rules.</p> <p>Surcharges for 'harmful' businesses and those involved in Israel/Palestine conflict.</p>	<p>Create a new business rates system incorporating land value.</p> <p>Reform business rates to prevent 'unfair' bills.</p> <p>Build on reliefs for hospitality and revise how self-caterers have their rates calculated.</p> <p>Review the function of assessors.</p> <p>Give councils powers to encourage innovation and support business development.</p>	<p>Reverse business rates revaluations set for 1 April 2026.</p> <p>Phase out business rates (alongside LBTT) to create a new 'Annual Property Tax'.</p>
Council tax	<p>Make cross-party consensus on council tax reform 'a high priority'.</p> <p>Introduce the new bands on homes over £1 million.</p>		<p>Find 'political and public consensus' on council tax reform.</p>	<p>Immediate revaluation and legislation for frequent (5-yearly) reviews.</p> <p>Replace council tax with value-based residential property tax (with reliefs).</p> <p>Implement new bands on homes over £1 million.</p> <p>Surcharges for overseas owners and offshore speculators.</p> <p>Shift burden of payment from renters to landlords.</p>	<p>Restart cross-party discussions on council tax reform.</p> <p>Back a land-value system that doesn't penalise owners for improving properties.</p> <p>Explore whether a reformed tax can include an element of valuation to make it more efficient and reduce costs.</p>	<p>Cancel the Scottish Government's planned new bands on homes worth over £1 million.</p>

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Air Passenger Duty/ Air Departure Tax (APD/ADT)	Introduce a tax on private jets.	Reduce taxes on long-haul flights. Oppose any ADT increases. Support Highlands and Islands exemption.		Replace ADT with a 'frequent flyer tax'. Introduce a surcharge on domestic flights. Retain Highlands and Islands exemptions.	Implement ADT and introduce a 'private jet tax'. Maintain the Highlands and Islands exemption.	
Building Safety Levy (and related)		Oppose introduction of the levy.	Review the levy to ensure it supports housing (cladding) remediation works.	Back introduction of the levy. Introduce a 'demolition levy' to encourage retrofitting/renovation. Press for UK VAT reforms related to demolition.		
Visitor Levy (and related)				Back the introduction of taxes on cruise ships and visitor points of entry.	Amend to include point of entry charges and exemptions for people using overnight accommodation for NHS appointments.	
Scottish Landfill and Aggregates taxes				Increase landfill tax rates. Ensure both regimes are aligned to wider circular economy objectives.		
New taxes		Oppose any new taxes in the new parliament		Develop proposals for a Scottish Wealth Tax, taxes on carbon emissions, large property developers and stadia.		