



# Scottish Election 2026: Manifesto Analysis

	Housing	LBTT / Tax	Private Rented Sector	Business Rates	Planning	Sustainability	The Economy
<b>Scottish Conservatives</b>	<ul style="list-style-type: none"> <li>Faster planning approvals</li> <li>More help for first-time buyers</li> </ul>	<ul style="list-style-type: none"> <li>Abolish LBTT on primary homes</li> <li>Cut income tax; pension tax relief</li> <li>Energy bill discount funded from Crown Estate revenues</li> </ul>	<ul style="list-style-type: none"> <li>Support supply and investment</li> <li>Oppose measures that deter landlords and new rental stock</li> </ul>	<ul style="list-style-type: none"> <li>Cut business rates</li> <li>Remove cliff edges</li> <li>Protect SMEs and hospitality</li> <li>Revive high streets through lower business rates and deregulation</li> </ul>	<ul style="list-style-type: none"> <li>Speed up planning and delivery</li> <li>Reduce red tape.</li> </ul>	<ul style="list-style-type: none"> <li>Energy security first</li> <li>Lower bills</li> <li>A pragmatic net zero approach</li> </ul>	<ul style="list-style-type: none"> <li>Growth-first</li> <li>Tax cuts</li> <li>Promote apprenticeships</li> <li>Fix roads</li> <li>Introduce enterprise zones</li> <li>A slimmer state</li> </ul>
<b>Scottish Labour</b>	<ul style="list-style-type: none"> <li>125,000 homes by 2031</li> <li>National Housing Bank in SNIB</li> <li>Housing as critical national infrastructure</li> <li>Increase LBTT relief threshold for FTB to £200k</li> <li>Improve shared maintenance</li> </ul>	<ul style="list-style-type: none"> <li>FTB relief threshold up to £200K</li> <li>Review Building Safety Levy</li> </ul>	<ul style="list-style-type: none"> <li>Increase supply of MMR</li> <li>Establish strategy for the PRS</li> </ul>	<ul style="list-style-type: none"> <li>Fundamental reform               <ul style="list-style-type: none"> <li>Creation of Chief Assessor</li> <li>Burden shift to online and distribution warehouses</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Housing Development Trusts</li> <li>New National Planning Agency</li> <li>Presumption in favour of sustainable development</li> <li>Establish Land Use Plan</li> <li>Simplify Community Right to Buy</li> </ul>	<ul style="list-style-type: none"> <li>Community Energy Fund</li> <li>National warm homes programme</li> <li>Expand community heat pumps / networks</li> <li>Support expansion of main renewables</li> </ul>	<ul style="list-style-type: none"> <li>Merge SFT into SNIB</li> <li>Single source of public investment capital</li> <li>Consult on creating Regional Mayors</li> <li>Glasgow Airport Rail link</li> <li>Focus on apprenticeships</li> <li>Annual Economic Forum</li> </ul>
<b>Scottish National Party</b>	<ul style="list-style-type: none"> <li>Establish housing agency</li> <li>£10k deposit for FTB</li> <li>£4.9bn for affordable housing</li> <li>update design guidance</li> <li>Reform of Tenement (Scotland) Act 2004 &amp; Property Factors (Scotland) Act 2011</li> </ul>	<ul style="list-style-type: none"> <li>Introduce a mansion tax (adding two bands for properties over £1m and £2m)</li> <li>Seek cross-party support for council tax reform.</li> </ul>	<ul style="list-style-type: none"> <li>Tenant Right to First Refusal – tenants to have first choice to purchase a property they rent at ‘fair market’ rate</li> </ul>	<ul style="list-style-type: none"> <li>Maintain SBBS</li> <li>Review valuation methodology for hospitality NDR</li> </ul>	<ul style="list-style-type: none"> <li>Reform CPOs and CSOs</li> <li>Reverse decline in planners</li> <li>Urban Development Company for Glasgow</li> <li>PDR for rural renewables planning</li> </ul>	<ul style="list-style-type: none"> <li>£500m to support just transition fund</li> <li>£15m to support community ownership of energy projects</li> <li>Start ScotWind Wealth fund</li> <li>Progress Heat in Buildings Bill</li> <li>Oil &amp; gas on case by case basis</li> </ul>	<ul style="list-style-type: none"> <li>Establish High Growth Unit and Major Projects Office to scale up business</li> <li>Community Wealth Building</li> <li>Implement national AI strategy</li> <li>Empower Regional Economic Partnerships</li> </ul>
<b>Scottish Greens</b>	<ul style="list-style-type: none"> <li>End fossil fuels by 2035</li> <li>15,700 social homes per year until 2031</li> <li>Force owners to sell or rent long-term vacant land or property for housing</li> <li>Improve common repairs</li> </ul>	<ul style="list-style-type: none"> <li>Building Safety Levy</li> <li>15% LBTT on homes over £1mn</li> <li>ADS increased to 10%</li> <li>ADS multiplier for every additional home &amp; on overseas buyers</li> <li>Council tax bands for over £1m</li> <li>Reform VAT on retrofit</li> </ul>	<ul style="list-style-type: none"> <li>Implement rent controls including on PBSA, abolish inflation caps</li> <li>Scrap rent control exemptions for MMR &amp; BTR</li> <li>Stronger eviction rights for tenants</li> </ul>	<ul style="list-style-type: none"> <li>New bands for £1m+ properties</li> <li>Reform SBBS</li> <li>Introduce a ‘Amazon Tax’</li> <li>Surcharge on out-of-town retail and vacant and derelict land</li> </ul>	<ul style="list-style-type: none"> <li>Planning reform with focus on grid infrastructure</li> <li>20-min neighbourhoods</li> <li>Utilise Local Place Plans</li> <li>Introduce community right of appeal</li> <li>Radical land reform bill</li> </ul>	<ul style="list-style-type: none"> <li>Progress Heat in Buildings Bill</li> <li>2045 net-zero Target</li> <li>Scottish Environmental Court</li> <li>Stop coal, oil and gas production</li> <li>£1bn Just Transition Fund</li> <li>Carbon Emissions Land Tax</li> <li>Higher rates of landfill tax</li> <li>Introduce a demolition levy</li> </ul>	<ul style="list-style-type: none"> <li>Create Infrastructure Levy</li> <li>Community Wealth Fund from renewable income</li> <li>ScotCard for integrated transport ticketing system</li> <li>Expand transport</li> <li>Focus on apprenticeships</li> <li>£2 cap on bus fares</li> </ul>
<b>Reform UK</b>	<ul style="list-style-type: none"> <li>Prioritise affordable housing on brownfield land</li> <li>Use CPOs for vacant and non-maintained properties</li> <li>Introduce a rent-to-buy model</li> </ul>	<ul style="list-style-type: none"> <li>Phase out LBTT</li> <li>Cancel the new council tax bands</li> <li>Introduce Annual Property Tax for domestic and commercial property</li> </ul>	<ul style="list-style-type: none"> <li>Repeal regulations for all new tenancies but keep terms of existing tenancies unchanged</li> </ul>	<ul style="list-style-type: none"> <li>Reform NDR</li> <li>Reverse the NDR April 2026 revaluations.</li> </ul>	<ul style="list-style-type: none"> <li>Introduce a small-site policy in LDPs to encourage SMEs</li> <li>Build on Local Place Plans</li> <li>Cease any new building regulations</li> <li>Repeal Land Reform Act</li> </ul>	<ul style="list-style-type: none"> <li>Scrap all net-zero targets, subsidies and quangos.</li> <li>Fast-track hydro, micro-hydro, geothermal permissions</li> </ul>	<ul style="list-style-type: none"> <li>Restore income tax bands. 1p cut below each band followed by 3p cut after 5 years.</li> <li>Support Clyde Metro</li> <li>Upgrades to roads, ferries, railways, bus routes and harbours</li> </ul>
<b>Scottish Liberal Democrats</b>	<ul style="list-style-type: none"> <li>Build 25,000 units a year</li> <li>10,000 key worker units</li> <li>Help to Renovate, more empty homes back into use</li> <li>Housing shortage tackled through build-out and financing innovation</li> </ul>	<ul style="list-style-type: none"> <li>Consult on LBTT exemptions for brownfield and downsizers; lift tax thresholds with inflation where affordable; close tax differential gradually</li> </ul>	<ul style="list-style-type: none"> <li>Expand housing supply, including key-worker homes and MMR routes; innovative finance routes like LAR Housing Trust loan model; sale of derelict land</li> </ul>	<ul style="list-style-type: none"> <li>Reform business rates</li> <li>Exempt last bank in town from NDR and press for shared banking services</li> <li>Regenerate town centres through housing, business-rate relief and local investment</li> </ul>	<ul style="list-style-type: none"> <li>Reform planning to unlock housing, brownfield sites and regeneration</li> </ul>	<ul style="list-style-type: none"> <li>£100m to help home insulation</li> <li>Use Scottish renewable energy to drive down household bills</li> <li>Use heat networks to connect to the whole town;</li> <li>Make it easier to upgrade shared buildings</li> </ul>	<ul style="list-style-type: none"> <li>Reform council tax, the planning system and business rates;</li> <li>Fix roads (pothole fund), ferries and other infrastructure, dual A9; tap and go payment systems to make it easier</li> </ul>