Scottish Land Commission
Coimisean Fearainn na h-Alba

Ryden

Tax and the reuse of Scotland's long-term derelict land

REPORT

July 2026

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Executive summary

Purpose and scope

Ryden was commissioned by the Scottish Land Commission (SLC) to investigate the tax barriers and fiscal incentives associated with reusing long-term derelict land in Scotland. The report focuses on "DUSTEs" (Derelict Urban Sites since Two-thousand or Earlier)—a group of 466 sites that have remained unused for at least 25 years. The findings can inform the SLC's advice to the Scottish Government on devolved taxes and fiscal interventions.

Key findings

The DUSTEs

- Declining Stock but Slower Progress: The number of DUSTEs has fallen by 21% since 2018. However, the rate of reuse is slowing, with only 10 sites per annum removed between 2022 and 2024, compared to 20 per annum in the preceding four years.
- Geographic Concentration: Derelict land is heavily concentrated in the Glasgow City Region, which contains 62% of DUSTE sites and 82% of the total DUSTE land area.
- Reuse Trends: Residential development remains the most active form of reuse, accounting for 33% of repurposed sites. Smaller sites are reused more readily than larger, more complex ones.

Taxation and development viability

- The "Cumulative Burden": Industry practitioners view tax not in isolation but as part of a "cumulative burden" comprising rising build costs, expensive finance, planning delays, and new levies that render projects on derelict land financially unfeasible.
- "Sticks" vs. "Carrots": Current policy is perceived to favour penalties ("sticks") over incentives ("carrots"). The removal of Non-Domestic Rates (NDR) Empty Property Relief is cited as a significant burden that may inadvertently create new derelict sites by encouraging demolition over reuse, while taxing existing derelict may either encourage its reuse or simply impose a further penalty.
- Hierarchy of Tax Impacts: Recurring land taxes (Council Tax and NDR) are cumulatively more substantial than property transaction taxes (LBTT), which are, in turn, more substantial than land acquisition taxes. Consequently, relief on recurring taxes may offer the greatest potential for incentivising reuse.
- New and Upcoming Measures: The study notes upcoming environmental and safety measures, including the Scottish Aggregates Tax (April 2026) and the Scottish Building Safety Levy (2028), the latter of which proposes a 50% relief for brownfield sites.

Potential adjustments

It is beyond the scope and evidence of this report to make specific recommendations however, based upon the research undertaken, two potential approaches could be considered for formal assessment:

1. **General land and property tax incentives** for qualifying sites. **Reuse of derelict land is a public policy priority which does not benefit directly** (other than Land Remediation Relief and perhaps by having comparatively low values) **from tax incentives**. Applying a general approach is though challenged by the wide range of reuses and applicable taxes, including how those are collected and distributed. Across all devolved taxes, a 'thin' general incentive is unlikely to rectify the fundamental lack of viability of sites with significant abnormal and/ or servicing costs and/or where end values are less than development costs.

2. **Place-based land and property tax incentives** for qualifying sites. To deliver policy alignment, tax incentives could be restricted to defined areas, by identifying clusters of derelict urban sites within areas of deprivation, with potential for reuse for employment to support economic development or housing to help meet the housing emergency. That would bring DUSTEs 'into' the wider tax policy priorities.

   Incentives using NDR, Council Tax, LBTT or other levies would require to be mapped against existing area-based schemes (Investment Zones, TIFs, GAs, Green Freeports, expiring EAs) to ensure no duplication, but a cocktail of reliefs could also be envisaged in highly-focused areas (most likely in the Glasgow City Region).

   Mapping would also be required against sites and areas benefitting from taxes via grants and other support, such as areas qualifying for vacant and derelict land funding, committed Levelling-Up Funding, Pride in Place, Growth Deals regeneration agencies and areas, in order to understand the overall boost to viability which tax incentives might offer. Equally though, derelict land clustered in deprived areas without such public funding support may be a priority.

Finally, various reports have highlighted the **data requirement** to ensure that all land is on the Valuation Roll and linked with ownership, planning, taxation, perhaps infrastructure and other policy layers including VDL.

No specific research has been undertaken but this is partly underway in some places such as local authority planning and could help to bring clarity and reduce friction in understanding the complexities and supporting the assessment of reuse potential for derelict sites.

1 Introduction

The Scottish Land Commission (SLC) appointed consultants Ryden to investigate **understanding the tax barriers and possible incentives to reusing long-term derelict land in Scotland.** This will help to inform whether the tax system can better support regeneration through the reuse of such sites. The work will help to inform SLC's final advice in Spring 2026 to the Scottish Government on devolved taxes and fiscal interventions to support land reform and reduce greenhouse gas emissions from land. The SLC[1]:

> **"sees tax as one of the most significant mechanisms in influencing land reform outcomes in relation to diversity of ownership, and the use and management of land in the public interest".**

Derelict land is identified annually by Scotland's local planning authorities reporting into the Scottish Vacant and Derelict Land Survey (SVDLS)[2]. Derelict sites have barriers to their reuse caused by damage from previous use.

This study focuses on a subset of derelict sites known as the 'DUSTEs' (Derelict Urban Sites since Two-thousand or Earlier). The term DUSTEs was coined in 2019 by Ryden reporting to the Scottish Vacant and Derelict Land Taskforce[3]. The aim was to draw attention to a stubborn group of derelict sites, often in areas of deindustrialisation and depopulation, which were generally less attractive for new investment and more challenging to reuse, therefore much less likely to be reused than the wider population of vacant and derelict sites. Formal analysis confirmed that recently-vacated smaller sites without any dereliction challenges were reused much more readily than older, larger and derelict sites.

A follow-up 2020 report by Ryden using the 2018 SVDLS found that 589 of 3,640 sites (16%) were DUSTEs. These were more prevalent in deprived areas, were more likely to be in private (rather than public) or multiple ownership, and by definition required remediation, often in locations with the weakest markets and with lower (financial) value planning designations. Glasgow was found to have a particular concentration of DUSTES in deprived areas, a notable legacy of its industrial past.

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1 Advice on how tax could support land reform and reduce carbon emissions from land: progress update and interim advice (Scottish Land Commission, September 2025).

2 https://www.gov.scot/publications/scottish-vacant-derelict-land-statistics-2024

3 The full suite of reports is available here: https://www.landcommission.gov.scot/our-work/housing-development/vacant-and-derelict-land-taskforce

The vacant and derelict land study was fully updated in 2024. That report found a positive trend in reusing DUSTEs, with their numbers having fallen by 17.5% to 486. However, the report cautioned that the positive policy, funding and development market climate seen 2019-24 would need to be sustained if this rate of reuse was to continue. The current SVDLS has 466 DUSTES which are analysed here in Section 3.

There are also 163 sites of unknown vintage some of which may also be old enough to qualify. DUSTEs which remain unused have now been derelict for at least 25 years.

This study uses the DUSTEs dataset to consider tax barriers or possible incentives to reusing derelict land in Scotland. While DUSTEs are a valid and convenient dataset, the research could apply to other (later) derelict land too. The study notes but does not consider UK land and property taxes – these are out of scope here.

2 Literature review

2.1 Introduction

This section reviews literature relevant to taxation and the reuse of derelict land in Scotland. It is in two sub-sections:

- the existing devolved tax structure applying to the reuse of derelict land in Scotland; and
- published reviews of land and property taxation and any suggested options.

The review is high level and general, and the actual tax liabilities and eligibility for any incentives or reliefs when reusing derelict land may be site-specific.

2.2 Tax structure

Taxes are raised to fund public expenditure. The Scottish Government's tax system[4] combines fully devolved powers, partially devolved powers and local taxes. Taxes applicable to land and property are either fully devolved (such as Land and Buildings Transaction Tax and Scottish Landfill Tax) or are local taxes (such as Council Tax and Non-Domestic Rates).

The tax strategy indicates that £26.209 billion was forecast to be raised in 2024-25. Of this, £19.1 billion was forecast from Scottish income tax, with all of the balance of £7.109 billion (27.1%) coming from land and property in the forms of:

- Land and Buildings Transactions Tax (LBTT) £909 million (3.5% of Scottish tax):
  - £491 million residential (excluding the Additional Dwelling Supplement)
  - £226 million Non-residential
  - £192 million Additional Dwelling Supplement
- £3.2 billion Non-Domestic Rates (net of £721 million of reliefs)
- £3.0 billion Council Tax (net of c.18% of households receiving a reduction)

These are considerable sums and proportions of tax contributing to public expenditure in Scotland.

Tax on land and property occurs on either an 'event' (e.g. a transaction) or recurring basis (typically occupation). The large majority (87.2%) of Scottish land and property tax income is recurring revenue from Council Tax and NDR. The events-based transactions tax LBTT accounts for 12.8%. Table 1 provides further information on Scottish land and property taxes.

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[4] Scotland's Tax Strategy: Building on our Tax Principles (December 2024)

Table 1: Devolved land and property taxes in Scotland

Tax	Tax point(s)	Application and Reliefs	Comment
Land and Buildings Transactions Tax (LBTT)	Purchaser pays upon acquisition of residential property (0-12% rate; or 20% if top rate + ADS); or commercial property; or undeveloped land (0-5%); or commercial leases (0-2%) above minimum values.	Progressive tax, calculated: https://revenue.scot/calculate-tax/calculate-property-transactions Reliefs include first-time home buyers, supplements include for additional dwelling(s) (8%).	Scottish equivalent of UK Stamp Duty Land Tax which was also formerly applied in Scotland. Payable to Scottish Government. Consultation on reliefs closed Sept 2025 – results not yet published No changes to LBTT in the most recent 2026/27 Scottish Budget
Council Tax	Annual tax paid by occupiers of residential properties. Based upon 1991 residential valuations applied in bands A-H with sums set annually for each band by each local authority. New "mansion tax" bands I and J to be introduced from April 2028	Discounts, reductions and exemptions can be available under certain qualifying circumstances (e.g. single person, student, disabled). In 2026 Council Taxes are generally rising to keep up with expenditure, some well above inflation.	Levied by local authorities to fund local services. Consultation on the Future of Council Tax in Scotland closed at the end of January 2026
Non-Domestic Rates **(business rates)**	Annual tax paid by the occupier, or if the property is vacant then the owner. Based upon estimated rental values (ERVs) set by Scottish Assessors, to which a rate poundage (see next box) is then applied.	Rate poundage rises from 49.8p in the pound up to 56.8p for higher rented properties. There are numerous reliefs and exemptions[5] available for business growth, charities, small businesses and others.: https://www.mygov.scot/non-domestic-rates-relief See comments below regarding NDR on vacant land.	Levied by local authorities then collected and redistributed by the Scottish Government to local authorities to pay for local services. Empty Property Relief devolved to local authorities in April 2023

Sources: Scottish Government / Ryden

In addition to the taxes listed in the table, two further devolved taxes could potentially affect derelict sites:

[5] These can have significant impacts; for example, where extensive areas of smaller town centres may be leased on rents below the minimum to pay NDR for a solo business, and exempt charities.

2.2.1 The Scottish Landfill Tax (SLfT)

- The **Scottish Landfill Tax (SLfT)** is paid on the disposal of waste to landfill sites in Scotland. Introduced in 2015 with a primarily environmental goal it is charged by weight and how "polluting" the waste is (active or inactive waste). Policies[6] driving organisations away from landfill towards recycling centres or Energy-from-Waste incinerators are reducing the tax raised from around £149 million in 2015 to only c.£27 million 2026/27[7]. As a result, the Scottish Landfill Communities Fund (SLCF) has closed to new contributions as of April 1, 2026, as the dwindling tax receipts can no longer sustain the fund's administrative costs. Not all derelict sites will generate surplus materials for landfill but some may.

2.2.2 The Scottish Aggregates Tax (SAT)

- The **Scottish Aggregates Tax (SAT)** launches on April 1, 2026 and will replace the UK-wide Aggregates Levy that has been in place since 2002. Like the Landfill Tax, it is designed as a "green tax" to encourage the construction industry to stop digging up virgin stone and start reusing recycled materials. As the use of stone in construction is much more consistent than the use of landfills, this tax provides a more stable stream of income for the Scottish Budget and income of £42 million in anticipated for 2026/27. The tax is again charged on weight and becomes applicable at the point of commercial exploitation. To support the circular economy, the tax is not applicable on recycled aggregates, by-products and exported material. For derelict sites, the tax acts as a financial incentive for remediation, as crushed concrete, brick, or stone salvaged from the demolition of existing structures is classified as recycled and therefore likely exempt from the charge.

2.2.3 The Scottish Building Safety Levy (SBSL)

- Looking forwards, T**he Scottish Building Safety Levy (SBSL)** is a new tax on residential development which is currently moving through the Scottish Parliament, designed to fund the remediation of unsafe cladding on existing buildings. It is expected to come into operation in April 2028 and it is anticipated that it will generate c. £30 million annually. The levy applies to 'new residential units' including new builds, conversions, BTR and student housing and is calculated based on the square meterage (m2) of the new floorspace.

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[6] Most recently the implementation of the Biodegradable Municipal Waste ban, which came into full effect on December 31, 2025, prohibits local authorities and businesses from sending "active" waste (like food, paper, and garden clippings) to the ground.

[7] Scottish Fiscal Commission forecast

Affordable and social housing are exempt. Reliefs have been announced for small developers (a levy free allowance for the first 29 units) and **brownfield sites** (50% relief). Unlike LBTT (paid at purchase), this is a "Building Control" tax. It is triggered at the end of a project and must be paid when a completion certificate (or permission for temporary occupation) is applied for. The owner of the units at that specific moment is liable for the payment. More details will emerge as the Building Safety Levy (Scotland) Bill goes through its parliamentary process with Stage 3 anticipated in March 2026. Interestingly for DUSTEs, the legislation defines brownfield/previously developed land as that which:

- Is occupied by a permanent structure, or
- Was occupied by a permanent structure at any point on or after July 1, 1948 (the date the modern planning system began). This is likely to cover all DUSTEs.

At least 75% of the land within the "red line boundary" of the planning permission must meet this definition. Agricultural/forestry, minerals/landfill and naturalised land are excluded.

2.2.4 Non-Domestic Rates Empty Property Relief

A notable change to land taxation is underway through the **devolution of NDR EDR (Empty Property Relief)** from the Scottish Government to local authorities. A 100% relief applied to the "ground rateable value" of undeveloped land[8] until 1 April 2023. Some local authorities continue to offer reliefs for vacant sites, typically on a percentage and/or time limited basis. Valuation approaches vary, with some Assessors using a statutory decapitalisation rate of 4.6% and others applying a comparative valuation. For DUSTEs, particular qualifying characteristics such as contamination can merit a (downward) adjustment in value at revaluation, if that is not already reflected in the value. Noting the reuse of some DUSTEs for residential (i.e. no longer non-domestic) development, if works have commenced the site can be changed to under reconstruction with nil rateable value.

[8] "land used for a non-domestic purpose, land awaiting development, brownfield land and undeveloped land including a greenfield site" (the latter would not be a DUSTE) (Scottish Assessors Association, Revaluation 2023, Basic Principles Committee Practice Note 4 – Valuation of Land)

2.2.5 Lapsed recent tax proposals

In terms of lapsed recent tax proposals, the Scottish Government has previously considered the introduction of an Infrastructure Levy for Scotland and a Land Value Uplift Tax however neither proposal is now being taken forward:

- The Scottish Government halted the introduction of the Infrastructure Levy for Scotland (ILS) in late 2024, reversing plans to implement it by Spring 2026. The Levy was scrapped due to concerns regarding implementation complexity, negative impacts on development viability and the sufficiency of existing developer contribution mechanisms. The Scottish Government shifted its focus to improving the existing Section 75 system instead.
- A proposed Land Value Uplift Tax was shelved by the Scottish Government in 2025. The idea of taxing the "windfall profit" from land value increases faced two major hurdles: valuation complexity and policy conflict. Proving the exact "before and after" value of a site to a tax-legal standard was deemed overly complex and with a housing emergency declared in May 2024 the Government feared a new tax could deter development. The Scottish Government is currently considering how tax could support broader land reform and environmental outcomes.

These lapsed proposals are noted as they form part of the thinking around land and property taxation and could re-emerge in future. They are forms of hypothecated tax rather than site specific quasi-taxes such as planning gain contributions[9] to offset the direct impacts of development.

2.2.6 Reserved taxes

Taxes reserved to the **UK Government** are not in scope here. However, it is relevant to note the current consultation on the tax relief available for the costs of remediating land contaminated by industrial activity (excluding contamination by the current owner or occupier) or long-term derelict land is relevant.[10] Land Remediation Relief (LRR) is a 150% Corporation Tax relief (a deduction for eligible revenue expenditure from taxable profits) [private sector only] introduced to incentivise investment in brownfield sites that might otherwise remain unused.

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[9] Planning circular 4/2025: planning obligations and good neighbour agreements. Earlier research estimated that in 2019/20 approximately £490 million worth of developer contributions were agreed, comprising £310 million for affordable housing and £180 million towards infrastructure, with contributions concentrated in a relatively small number of areas in Central Scotland (The Value, Incidence and Impact of Developer Contributions in Scotland, Scottish Government, July 2021).

[10] The site must have been continuously derelict since 1 April 1998. This is 20 months earlier than the DUSTEs definition, but would likely still capture most of the same sites. The and/or requirement for contamination by (third party) industrial activity would also likely capture many DUSTEs.

It was introduced in 2001 as part of the response to Lord Rogers' Urban Task Force and was expanded to include long-term derelict land and certain contaminants in 2009. The latest financial year data shows 1,750 claims to LRR for a total value of £50 million (HMRC); the figure for Scotland is not known.

The consultation ran from 21 July to 15 September 2025. The consultation is due to publish a summary of responses and the government's next steps in the spring of 2026, with any potential legislative changes expected to be included in a future Finance Bill.

In terms of **public expenditure** more widely, derelict sites not only yield tax from transactions and occupancy but also can also benefit from tax in two ways.

- General tax and specific **reliefs and exemptions** (a relative benefit). General reliefs include a wide range of NDR schemes, most notably the Small Business Bonus Scheme which accounts for one-third of NDR reliefs, as well as Council tax reliefs. Specific reliefs are typically area-based NDR schemes to support regeneration such as Tax Incremental Financing, Growth Accelerators, Green Freeports and emerging Investment Zones.
- Grant funding and public sector investment (an absolute benefit). As part of the Scottish Government's priorities including growing the economy, eradicating child poverty, tackling the climate emergency and providing high quality public services, it delivers capital investment to regenerate communities. This includes several funding streams applicable such as the Vacant and Derelict Land Fund and the Regeneration Capital Grant Fund, which provide grants to help support the redevelopment of Vacant & Derelict Land with DUSTEs often prioritised for their transformative potential. The Scottish Government also funds Clyde Gateway, Scotland's only Urban Regeneration Company, which operates with specific KPIs linked to repurposing derelict land. Similarly, the UK Government also offers grant programmes such as Pride in Place funding and City Region deals (the latter are jointly funded with the Scottish Government – and local authorities). This funding is primarily targeted toward the public sector; consequently, applicable sites tend to be in public ownership or are being regenerated through formal public-sector partnerships. At a local level, local authorities also deliver capital-funded regeneration schemes (often blending funding from Government sources) which result in the reuse of derelict land.

Note that some funding models around NDR which may benefit derelict sites such as **Tax Incremental Financing (TIF) and Growth Accelerator (GA)** do not offer any incentives but instead borrow against future NDR income to fund up-front infrastructure.

In contrast, the new **Green Freeports** and **Investment Zones** provide direct, front-end incentives—including full LBTT and Business Rates relief—specifically designed to bridge the 'viability gap' on complex brownfield sites. These schemes are part of the transition away from the original 16 sector-based Enterprise Areas in Scotland, whose specific Non-Domestic Rates Reliefs are due to expire on 31 March 2026 as the Scottish Government pivots toward more substantial, geographically-focused incentives.

While no comprehensive analysis is undertaken here, it may be reasonable to assume that, on balance, derelict sites attract more reliefs and grants than other areas, for the simple reason that they are more common in weaker economic areas and require that public investment to support regeneration and economic development. In the February 2026 update to the HM Treasury Green Book and the accompanying MHCLG Appraisal Guide (March 2026), the remediation and reuse of derelict land is recognised as an explicit social and economic benefit which can help secure project approvals and funding.

In relation to comparative policy approaches, Ireland operated a Vacant Site Levy from 2015-2024, which sanctioned the holding of land with potential for redevelopment to help tackle an under-supply of housing. Sites larger than 0.05 hectares which had been vacant for 12 months of more were in scope for a charge of 3% rising to 7% of market value over time. The Levy had challenges of resources and compliance and has been replaced with the Residential Zoned Land Tax set at 3% of market value for land which is serviced and zoned. These 'oven-ready' development sites are therefore distinct from and more advanced in development terms than the long term derelict land in scope here.

In addition, The Welsh Government has considered a tax to increase the cost of holding vacant land to boost development, but discussions to devolve the necessary powers from the UK government have stalled.

2.3 Research reports

The review below considers the relevant points for derelict land from a number of notable reports which have considered land and property taxation in Scotland; all of the reports were for the Scottish Land Commission.

While a range of sources was used for this report most yielded specific points rather than full reviews and are cited in footnotes. Reports below are in date order.

- **Investigation into Potential Land Value Tax Policy Options for Scotland (Scottish Land Commission, 2018).** The report states that adjustments in the mechanisms for land and property taxation in Scotland will be an essential part of reforming the system of land ownership and the functioning of the land market and proactively delivering development in the public interest. The research specifically considered a land value tax ('LVT'). The report classifies land and property taxes into recurrent (usually annual) or event-based. It includes Section 75 Agreements (planning obligations) with its definition of taxes. It considers that Council Tax is regressive with respect to values and income, while non-domestic properties are taxed much more heavily.

  The report notes that much of Scotland's land is not valued for tax and/or the occupier benefits from reliefs or exemptions. This greatly narrows the tax base onto "a relatively small percentage of the land and its owners/occupiers". The report suggests therefore that these recurrent taxes, which are 'heavy' upon non-domestic properties, could be a disincentive to development and therefore reuse.

  The report cites economic theory supporting a land value tax (which can): encourage the best use of land; capture value uplifts from public investment; encourage denser development; potentially, stabilise land and property prices - while noting little empirical evidence from countries that have implemented such taxes. In terms of this derelict land report, the range of international examples provide "little evidence that LVT.. helps with… bringing under-utilised land into beneficial use", although in a specific example it was claimed that in Estonia is had "encouraged owners to dispose of land not in productive use".

  The report concludes with four options to introduce LVT and/or reform existing taxes, with one further variant option of relevance here being "a form of LVT specifically targeting owners of vacant and derelict land with development value, based on capital value".

- **Land and property taxation in Scotland: Initial scoping of options for reform (Alma Economics for the Scottish Land Commission, December 2020).** The report notes that land and property taxes can be a powerful tool to help develop a robust, resilient wellbeing economy. It states however that this yields "just 12% of all public sector revenue[11]" raised in Scotland. At the UK level, the report says that "corporation tax and inheritance tax also have the potential to influence land ownership and use, though these are reserved taxes that require action from the UK Parliament". Around the world, the report observes that taxes "contribute to creating a fairer economy by targeting economic rent, or gains in land value derived from public policy as opposed to landowner actions".

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[11] This includes both devolved and reserved (income tax, VAT, corporation tax, etc.) taxes.

Notably, the report states that "reducing the amount of vacant and derelict land" can be an outcome from taxes, by shaping behaviour. It refers to major cities implementing higher tax rates on vacant sites, while others have levied higher rates on land relative to development. The report notes that consideration of local community characteristics, land use patterns and landowner business models is required. The success of tax credits such as LRR in supporting pre-development investment to improve brownfield sites is noted. The report observes that NDR is an economically efficient tax as it falls on prices / rents, but that Council Tax is regressive. Interestingly, it cites research by the OBR (2017) which found that a 1% increase in SDLT (equivalent of Scottish LBTT) reduces prices by 1.5% and transactions by 4.5% - which could be seen as a barrier to market activity.

In setting the case for taxes to shape land policy, the report notes that land is generally a very good tax base as: taxing it does not reduce the amount; it is a natural base for local tax-raising; and, notably for this report, "land taxes can incentivise productive land use." However, the report notes that "the UK has failed five times to implement sustainable development taxes in the post-World War II Era", with challenges including winners and losers, and the subjectivity (sic) of land valuation.

Chapter 5 of the Alma Economics report deals with vacant and derelict land. It set the scene with SVDLS analysis and notes the challenges and negative impacts of ongoing land vacancy. Taxing VDL sites is noted as a more targeted option to encourage land development rather than a general land value tax and would be "primarily designed to change landowner behaviour rather than raise revenue". The report selects a number of international city and state examples, of which Washington DC (5% of land value), Seoul (5% rising to 10% over time) and Markina City, Philippines (2.5%) are examples of taxes on vacant land. Formal evaluations of these are noted as rare due to lack of a control group and "confounding factors" such as the economy and other policies.

The report questions the specific reasons for low VDL re-use rates in Scotland, suggesting that if development constraints are the reason and VDL sites are "involuntarily empty", then taxing land would simply "unfairly punish owners" and sites may simply be sold rather than developed (author note: this assumes that development is the reuse aim, rather than lower intensity and passive land uses).

The report goes on to consider split-rate taxation which levies higher tax rates on land relative to development, stating that detailed research undertaken in the USA shows that this tends to increase development.

Of the eight policy options appraised in the report, two of those, "Increase taxes on unproductive land" and "Create additional enterprise areas around derelict sites" are relevant to derelict sites.

However, they are perhaps not entirely consistent with the former advocating a new tax on derelict land to raise the cost and end unproductive use and the latter promoting NDR discounts on derelict sites.

- **Land Reform and Taxation: Advice to Scottish Ministers (Scottish Land Commission, January 2022).** The report aims to assist Ministers in considering the role of taxation in relation to land. It notes that the Scottish Government is limited in its ability to use tax in support of land policy. It does not propose a single land value tax, but does consider that the role land value plays in the tax base should be strengthened. Specifically, it recommends bringing all land on the valuation roll and building on the work of Registers of Scotland to integrate information on land ownership within a cadastral approach. (author note: the existence of the consistent, long run SVDLS dataset already supports market information and policy decisions for derelict land in Scotland) It also recommends that the Scottish Government considers the role of LBTT in shaping the land market in a just transition, and engaging at a UK level on land tax reliefs and exemptions to support diversification of ownership.

  For vacant and derelict land, the report recommends consideration of NDR and Council Tax reliefs for newly-built properties on longstanding vacant sites, to "help make it more attractive for developers to redevelop challenging derelict sites where viability is likely to be marginal". The recommendation was for three years NDR relief and five years Council Tax relief; preliminary modelling suggested a cost of £25 million over five years, but "largely if not completely off-set" by spending effects and associated tax receipts. The further recommendation that NDR should be applied to derelict properties is being overtaken by the ongoing removal of vacant reliefs and application of NDR to non-domestic land; the report also saw this a means to help reduce the creation of new derelict sites.

- **ScotLand Futures: Next Steps for Land Reform (Scottish Land Commission, February 2026)** is a progress report on Scotland's land reform. It reports the 2025 ScotLand Futures public engagement as finding "Frustration with wasted potential" around derelict and underused land, with the "limited use of tax to encourage productive reuse" signaling that existing tools are not being used to full effect.

  More widely, the document sets out a coordinated programme for the next steps in land reform around rebalancing ownership, opening up new land opportunities and shaping land use locally, with using "the full range of existing policy, tax and fiscal levers". Specifically, there is a requirement to develop "Reforms to tax and fiscal policy that would incentivise and/ or remove disincentives for landowners to lease or sell land" and to give local authorities "greater autonomy and further tax powers to encourage productive use of land and property / through / exemptions, reliefs or new local taxes". The document repeats the need to develop a modern digital cadaster combining ownership, planning and tax valuations.

- **Approaches to land valuation in the tax system (WPI Economics for the Scottish Land Commission, October 2025).** The report investigates how other countries approach the valuation of land and property for tax purposes. It finds that strong valuation systems are transparent, data-driven and regularly updated. While the report mentions vacant land as a valuation comparison at some points, it does not specifically consider the persistence of (long term) derelict land or the particular conditions which may afflict that land and thereby affect its reuse potential and value. It does note for some countries considered (Australia, Denmark) that land is valued for tax separately from property.

2.4 Summary

The Scottish land and property tax system was forecast to raise **£7.109 billion (27.1%)** to the Scottish Government's 2024-25 budget. The majority of this revenue (87.2%) is derived from recurring taxes like **Council Tax** and **Non-Domestic Rates (NDR)**, with the remainder coming from event-based taxes such as **Land and Buildings Transaction Tax (LBTT)**. Recent reforms have shifted more control to local authorities, particularly regarding NDR reliefs, creating a varied landscape of incentives and liabilities for developers of derelict sites (DUSTEs).

Environmental "green" taxes and new levies are increasingly used to shape development behaviour. The **Scottish Aggregates Tax**, launching in April 2026, incentivises the reuse of salvaged materials from derelict structures, while the upcoming **Scottish Building Safety Levy** (2028) offers a specific **50% relief for brownfield sites**. These tools aim to bridge the "viability gap" for complex sites that may otherwise remain unused due to high remediation costs.

Research from the **Scottish Land Commission** suggests that while land taxes can incentivise productive use, the current system is often seen as regressive or overly complex. Proposals like the **Land Value Uplift Tax** and **Infrastructure Levy** were recently shelved due to concerns over valuation complexity and the potential to deter development during a housing emergency. Instead, experts recommend strengthening the tax base by bringing more land onto the valuation roll and providing targeted NDR or Council Tax holidays for new developments on long-term derelict sites.

Ultimately, derelict land in Scotland sits at the intersection of tax liabilities and significant public support. While these sites may face site-specific liabilities, they often attract more grants—such as the **Vacant and Derelict Land Fund**—and specific reliefs like **Land Remediation Relief (LRR)**. This reflects a policy shift toward recognising the remediation of derelict land as an explicit social and economic benefit, with the tax system evolving to favour geographically focused regeneration over older, sector-based enterprise models.

3 The DUSTEs

3.1 Introduction

This section summarises the findings of Ryden's 2024 VDL update for the SLC. It then considers more recent evidence from the SVDLS and in particular the current mix of DUSTEs, a sample of 30 DUSTEs, and analysis of sites recently re-used. Appendices A and B respectively present the sample 30 sites and the 40 sites reused.

3.2 Ryden 2024 Derelict Land Update

Ryden's 2024 vacant and derelict land update for SLC found that the volume of DUSTEs had fallen from 589 sites (totalling 1,942 hectares) in 2018 to 486 (1,862 hectares) in 2022. Forty-six of those 486 had seen some activity to reuse or remove part of the site, leaving 440 'untouched'.

In terms of overall activity, 78 DUSTE sites and 37 parts of sites (115 plots) had secured active reuse (139.1 hectares), meaning that 19.5% of DUSTEs had seen some activity during the intervening four years. A further 56 sites or parts of sites had been removed (101.3 hectares, mainly naturalised). It was also noted that some other sites had no reuse or removal but the site size had changed due to improved information.

Residential development was the most active type of reuse, accounting for 43% of plots and 40% of land area reused, which was interpreted as more encouraging than potentially difficult sites defaulting to softer end uses.

Glasgow City Region delivered just over half of DUSTEs' reuse. Reuse was focused on smaller sites, likely due to the easier delivery of those or a phased approach.

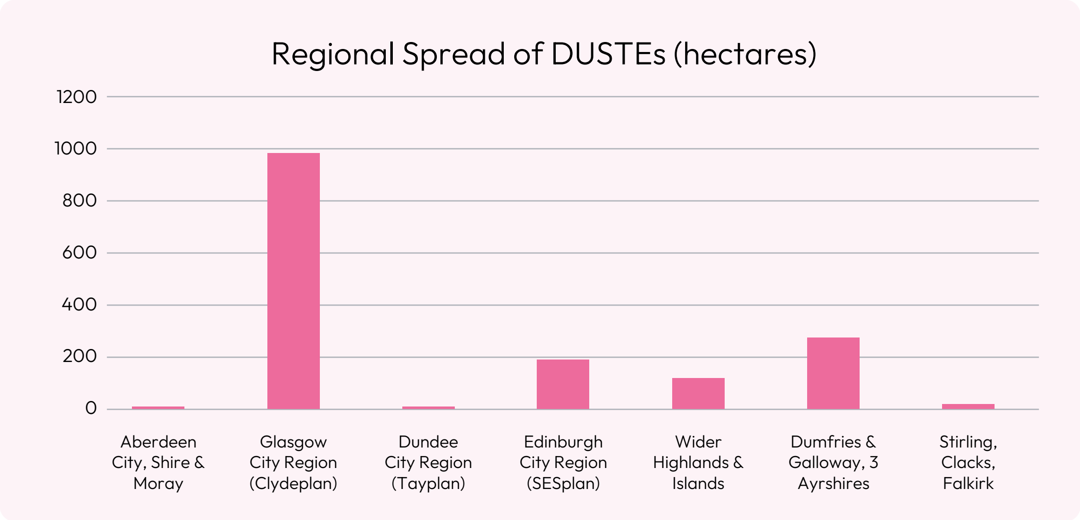
3.3 2024 SVDLS

The 2024 SVDLS permits a further comparison two years on. The 466 DUSTEs now on the register is reduction of a further 20 sites since 2022. The total DUSTE sites land has fallen from 1,862 ha. in 2022 to 1,640 ha. in 2024. This implies a reuse/removal rate of 10 per annum 2022-24, half of the rate of 20 per annum which was achieved 2018-22.

DUSTEs by region are summarised on Figure 3.1. The majority of DUSTEs (62%) by site numbers are in the Glasgow City Region, rising to 82% by land area. Glasgow, North and South Lanarkshire are particular hot spots.

Figure 3.2 shows the 2024 DUSTEs by site size. The majority (50.6%) of sites are between 0.1 ha. (the survey minimum site size) and 0.99 ha. The mean site size of 3.52 ha. is distorted by some very large sites.

Figure 3.1: Regional spread of DUSTEs



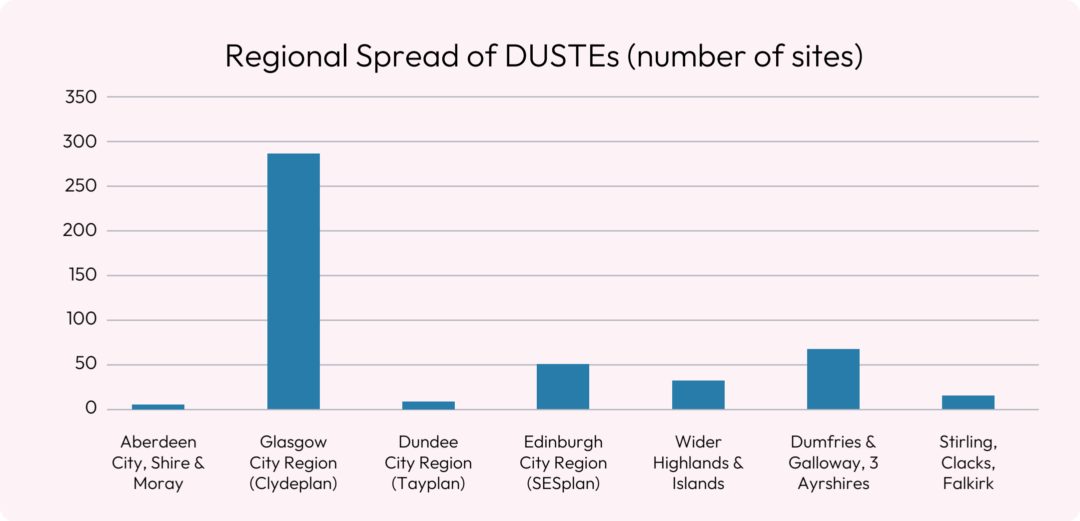
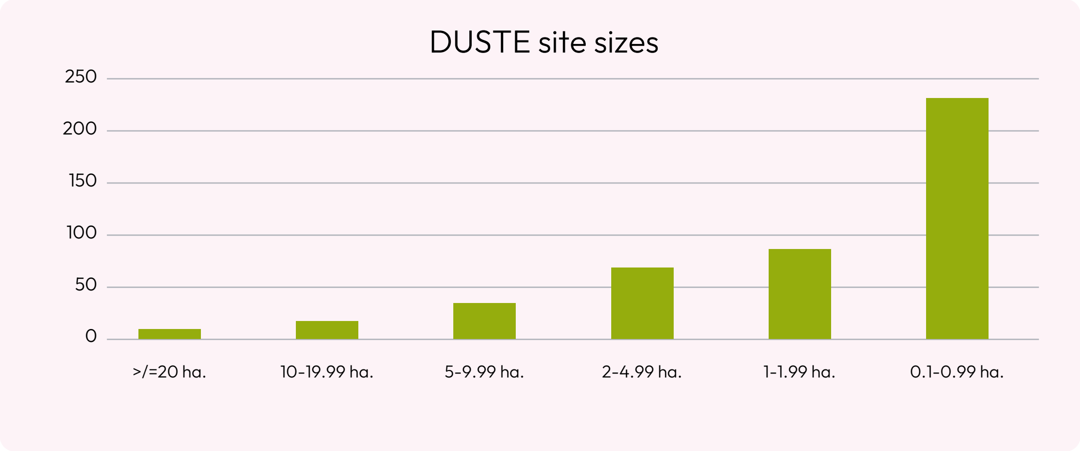


Figure 3.2: DUSTE site sizes, by number



Sources: Ryden/ SVDLS Site Register 2024

Just over half of current DUSTEs (244 totalling 890 ha.) are in private ownership. A further 153 DUSTEs totalling 619 ha. are in public or quasi-public ownership including national and local government (92 sites) to public utilities, housing associations transport and regeneration agencies. Ownership is unknown for 53 DUSTEs totalling 103 ha. Where ownership is known, the majority of DUSTEs (86%) are in single ownership. The remaining 14% are recorded as having more than one owner. Multiple ownership can be a barrier to reuse.

By definition, all DUSTEs have been derelict and unused for at least 25 years. Some have been vacant much longer, confirming a stubbornness to reuse. Analysis for the current DUSTEs is shown on Table 3.1: 296 sites (64%) were vacated 1990 or earlier; and 117 (25%) were vacated 1980 or earlier which is now 46 years ago.

The SVDLS register also records the previous use of sites. The most significant category is manufacturing which accounts for 87 sites and nearly 40% of the total land area. Next by number of sites are transport (50), residential (48), mineral activity (29) and community & health (29). The previous use of 70 DUSTEs is unknown.

Table 3.1: DUSTEs by period vacated

Period	Number of sites	Hectares	Mean size (hectares)
1980 or earlier	117	299.58	2.56
1981 - 1985	99	265.96	2.69
1986 - 1990	80	395.64	4.95
1991 - 1995	70	395.01	5.64
1996 - 2000	100	283.3	2.83
Total	**466**	**1639.49**	**3.52**

Source: Ryden/ SVDLS Site Register 2024

The SDVLS register provides an indication of development potential against each site:

- 208 DUSTEs are indicated as having short to medium term developability
- 34 are assessed as uneconomic to reuse, indicating a soft use (e.g. open space)
- Fully 224 (48%) have undetermined or unknown end uses.

The assessment that less than half of DUSTEs are developable short to medium term, without indicating the type of end use, is challenging here as it offers no insight into whether and what types of land and property tax the current DUSTEs might attract. The only solid guidance is the reviews of what sites have been developed for to date.

Dereliction characteristics (DERCHAR) are not recorded in the public Register, however the Scottish Government has provided additional data for this study.

The Scottish Government classifies the characteristics of dereliction as

- Category 1 - The remains of **buildings** (either whole or partial) in or on the land, associated with the previous use(s).
- Category 2 - The possible presence of left-over **chemicals or other substances/elements** from a previous use(s) which may be in or on the land (this can include Japanese Knotweed1).
- Category 3 - Large amounts of left over rubble, stone deposits and other abandoned **physical material** typically associated with former mineral works, mines etc.

Dereliction Characteristics (DERCHAR) of the 466 DUSTE sites are shown in Table 3.2 and on Figure 3.3. Almost a quarter of sites by number, 23% (or 106 sites) are Category 1 Only, followed by 20% (94 sites) are Category 2 Only and 14% (63 sites) are Categories 1 and 2. A total of 125 sites 27%) have two or more types of dereliction.

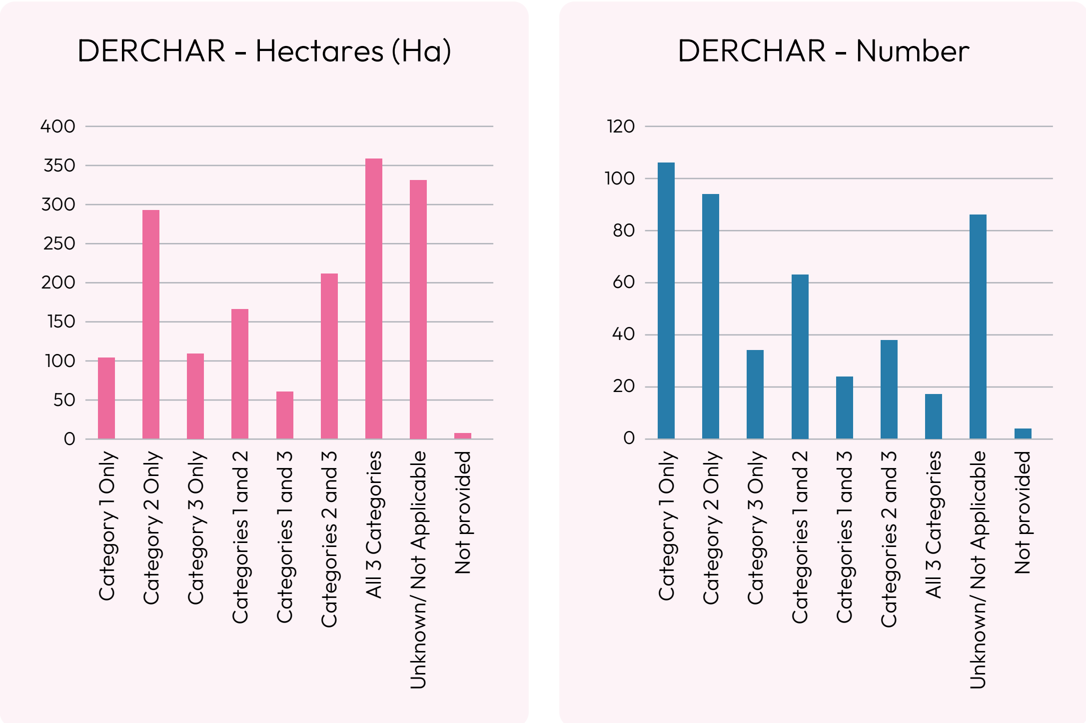
By hectares the results are different, where All 3 Categories – the least by number - has the most with 358.28 ha or 22%, signalling some very large problematic sites. This is followed by Category 2 Only (292.8 ha or 18%), Categories 2 and 3 (209.71 ha or 13%) and Categories 1 and 2 (166.85 ha or 10%. Notably Category 1 Only has 104.93 ha or 6%, but this has the most by number. Categories 1 and 3 has the least at 60.05 ha or 4%. Unknown/ Not Applicable accounts for 20% of land and 18% of sites.

Table 3.2: DUSTEs by DERCHAR

Dereliction Category	Number (%)	Hectares (%)
Category 1 Only	106 (23%)	104.93 (6%)
Category 2 Only	94 (20%)	292.8 (18%)
Category 3 Only	34 (7%)	108.11 (7%)
Categories 1 and 2	63 (14%)	166.85 (10%)
Categories 1 and 3	24 (5%)	60.05 (4%)
Categories 2 and 3	38 (8%)	209.71 (13%)
All 3 Categories	17 (4%)	358.28 (22%)
Unknown/Not Applicable	86 (18%)	331.22 (20%)
Not provided [12]	4	7.54
Total	**466**	**1 639.49**

Source: Ryden/ SVDLS Site Register 2024

Figure 3.3: DERCHAR Characteristics for the 466 DUSTEs



Source: Ryden/ Scottish Government

[12] This figure is not included in the overall percentages

3.4 DUSTEs sample

Thirty DUSTE sites from the 2024 SVDLS were selected via sampling. Individual analysis of these is provided in Appendix A.

The sample is concentrated in the Glasgow City Region (20 sites), in particular Glasgow City Region and North and South Lanarkshire, which is consistent with the wider portfolio. The mean size of 1.97 ha. is smaller than the DUSTEs' 3.52 ha. due to lack of larger sites other than Hattonrigg C at Mossend (13.25 ha.). The sample is slightly older but otherwise is well-dispersed by date vacated.

Twelve sites have short to medium term development potential, while 18 are undetermined/ uneconomic/ unknown. Looking more closely at Appendix A indicates greater reuse potential, with 9 sites are allocated for business and industry, 7 for housing and 4 for mixed-use development; 2 sites are utilities/infrastructure and 7 have no planning designation.

Ten of these 30 sites have recent proposals or planning applications. Three for residential uses, 2 for mixed-use (including residential), 3 for employment uses and 2 for other uses. These include residential proposals at Cromlet in Invergordon (93 units), mixed-use proposals for a wider site at Spango Valley in Greenock and a site to be used as an extension to the rail freight terminal at Newhouse.

With regard to land and property taxes, the majority of the 30 sites appear to primarily be cleared land but some do still possess legacy structures that may attract Non-Domestic Rates. This could include St Margaret's Works, Dunfermline which includes former warehouse buildings which are now empty. If any of the sites change ownership, LBTT may be incurred. Based on price, LBTT would generally be lower for low-value derelict land. Developers of these sites would also need to be aware of green taxes and upcoming levies including the Scottish Landfill Tax, Scottish Aggregates Tax and the Scottish Building Safety Levy. The development potential planning designations and planning activity noted above suggests a very broad range of reuse potential embracing residential, employment, mixed-use and soft end uses; these would mean very different potential taxation across this sample of DUSTEs.

The dereliction characteristics of these 30 sites show that the Category with the most sites is Category 2 with 10 sites or 30%, this is slightly higher than in the wider DUSTE portfolio where 20% of sites are in this Category. Category 3 only has the second largest area but with only 3 sites (Table 3.3).

Table 3.3: 30 DUSTEs by DERCHAR

Dereliction Category	Number	Hectares
Category 1 Only	3	4.02
Category 2 Only	10	18.83
Category 3 Only	3	14.89
Categories 1 and 2	5	14.4
Categories 1 and 3	1	1.24
Categories 2 and 3	2	1.16
All 3 Categories	2	1.99
Unknown/Not Applicable	3	2.49
Not provided	1	0.12
Total	**30**	**59.14**

Source: Ryden/ SVDLS Site Register 2024

The deprivation characteristics of these DUSTEs are revealing. Using the Scottish Index of Multiple Deprivation (SIMD), only 9 (30%) of the sample of sites are ranked in the top half, i.e. are in the least deprived areas (clustered around deciles 6 to 8). Twenty-one sites (70%) are in the bottom half, skewed heavily towards the most deprived deciles 1-3 (17 sites or 57%).

3.5 Re-Use of DUSTE sites

Comparing the 2024 Vacant and Derelict Land Register against the 2022 edition established that 68 sites full or partial sites totalling 154.94 hectares have been removed from the Register. Of these, 48 sites totalling 117.61 hectares were fully removed with 20 sites totalling 37.33 hectares partially removed.

Table 3.4 and Figure 3.4 shows the **New Use** of 49 sites totalling 129.94 hectares where a new use is recorded within the Scottish Government data (19 sites totalling 25 hectares have no new use recorded).

Residential sites comprise the most by number (16 sites or 33%), followed by the Site has Naturalised (10 sites or 20%), while Recreation & Leisure and Storage have 5 sites each (10% each). By hectares, Site has Naturalised comprises the most (36.92 ha or 28%), followed by Recreation & Leisure (24.43 ha or 19%), while Manufacturing and Residential have 17% each (22.09 ha and 22.44 ha respectively).

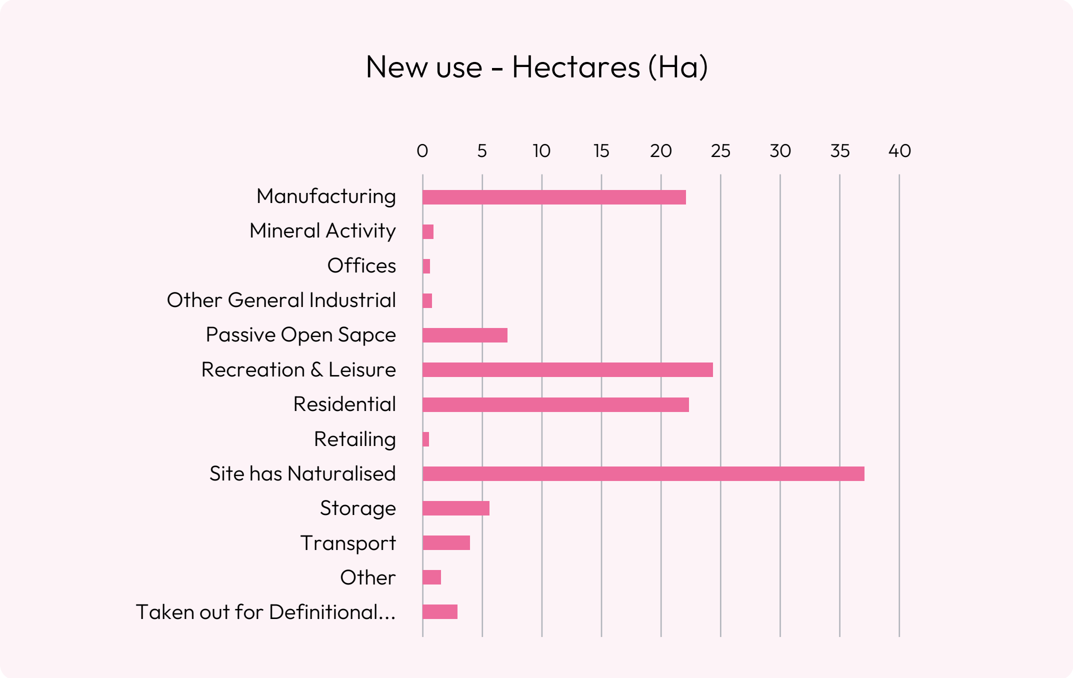
Table 3.4: Re-Use New Use

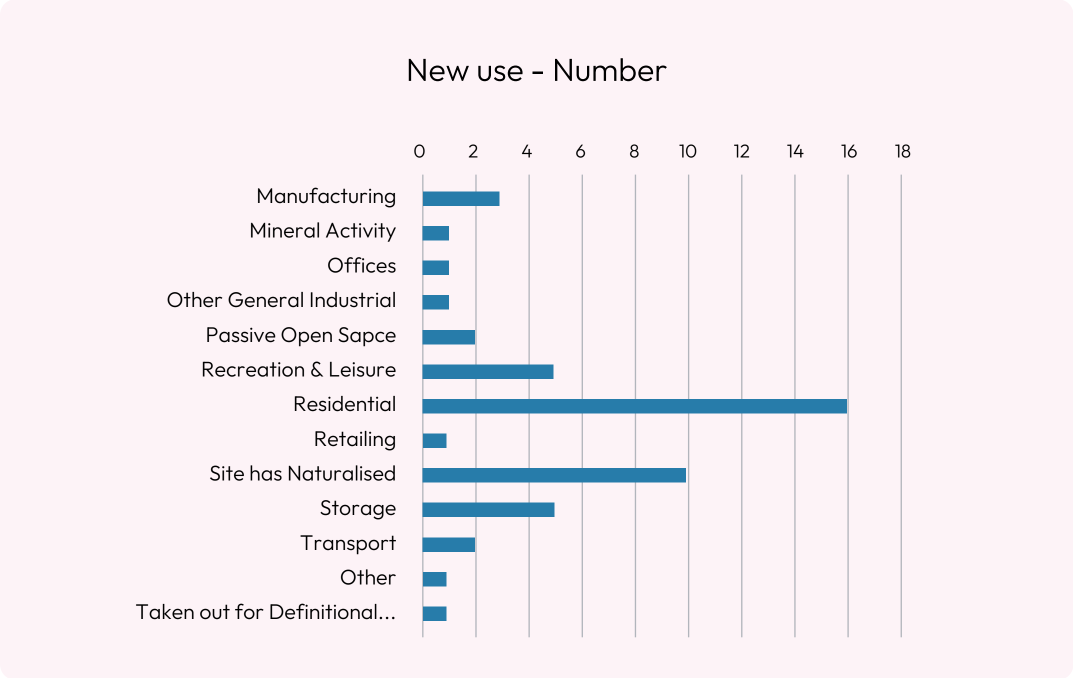
New Use	Number (%)	Hectares (%)
Manufacturing	3 (6%)	22.09 (17%)
Mineral Activity	1 (2%)	0.98 (1%)
Offices	1 (2%)	0.58 (<1%)
Other General Industrial	1 (2%)	0.8 (1%)
Passive Open Space	2 (4%)	7.22 (6%)
Recreation & Leisure	5 (10%)	24.43 (19%)
Residential	16 (33%)	22.44 (17%)
Retailing	1 (2%)	0.45 (<1%)
Site has Naturalised	10 (20%)	36.92 (28%)
Storage	5 (10%)	5.71 (4%)
Transport	2 (4%)	3.83 (3%)
Other	1 (2%)	1.66 (1%)
Taken out for Definitional Reasons	1 (2%)	2.83 (2%)
No New Use recorded * [13]	19	25
Total	**68**	**154.94**

* Further research on sites by Ryden notes that two sites where No New Use has been recorded yet by Scottish Government have delivered development. One the Guala Closures manufacturing unit in Gartcosh on a 6.66 ha site where part of the site remains on the register; the other is a 1.24 ha site on Southcroft Road in Rutherglen which is used for storage and again part of the site remains on the register.

[13] This figure is not included in the overall percentages

Figure 3.4: Re-use new use





Source: Ryden/ Scottish Government

A desktop review of known reuse of these sites has been undertaken. Appendix B shows examples of reuse for 40 sites (or part sites). The most prevalent form of reuse was residential, particularly in the Glasgow City Region and incorporating sites such as Calton Village, Gallowgate (c. 260 homes) and at Clyde Gateway (151 apartments).

Industrial and logistics uses were also common with a number of large sites reused including Nova Tech Park in Robroyston, Glasgow for the 552,000 sq.ft. Harper Collins distribution centre and Gartcosh Interchange West where the 169,500 sq.ft. Guala Closures manufacturing facility opened in 2025. An office development of c.300,000 sq.ft. across two buildings at Atlantic Square in Glasgow is also notable.

Other uses include Recreation & Leisure (Lost Shore at Craigpark Quarry and Stockingfield Park on Currie Street in Glasgow) and Storage either for vehicles (Southcroft Road, Rutherglen) or containers (Hawick Gasworks site).

3.6 Summary

The total stock of DUSTEs has fallen by 21% since 2018, to 466 sites in 2024; however, many of the remaining sites have been derelict for decades. Three-quarters of sites have one type of dereliction while one-quarter has multiple dereliction types.

Residential continues to be the most active reuse, smaller sites are reused more often and Glasgow City Region delivers the majority of reuse. The potential of the remaining DUSTEs is mixed across residential, employment, mixed-use and soft use/ uneconomic, meaning that a wide range of potential taxes could apply and a single tax treatment ‘solution’ is not easily envisaged.

4 Consultations

4.1 Introduction

This section presents the results of the stakeholder consultation exercise which sought to understand specific experiences of how land and property taxes inhibit or support the reuse of long-term derelict land.

4.2 Practitioner engagement and market perception

While the project methodology initially targeted a broad spectrum of up to 10 practitioner consultations, the recruitment process revealed a consistent theme: a widespread perception that taxes associated with the reuse of long-term derelict land was a niche area of expertise. A notable number of invited practitioners – including those in key development and policy roles – declined to participate, frequently citing a lack of specific knowledge or a belief that the topic fell outside their immediate professional scope.

This is a finding in its own right as it suggests that tax is often viewed as a specialist "black box" rather than a standard tool for regeneration or reuse. Consequently, while the consultations captured high-quality, detailed insights from those who did engage - specifically the **Scottish Property Federation (SPF)**, the **Association of Tax Technicians (ATT)** the **Scottish Government and Ryden's Agency and Development Team** - the difficulty in securing a wider volume of participants underscores a clear gap in the industry's understanding of how the tax system currently impacts, or could potentially support, the reuse of long-term derelict land.

4.3 The "cumulative burden" and development viability

A recurring concern across all consultations was that **development viability** has never been more challenging. Tax associated with long-term derelict land was not viewed by consultees in isolation but as part of a **"cumulative burden"** of rising costs, regulatory changes, new levies and planning delays which were reported to have converged to make projects – particularly on derelict land – financially unfeasible.

Consultees noted that there can be **specific barriers for long term derelict sites** which can suffer from contamination or contain left over buildings from previous industrial use. The high and often uncertain cost of "cleaning up" these sites can frequently exceed the market value of the land. A consultee commented that in many areas where DUSTEs are concentrated, the end market value of the completed development is too low to absorb the high costs of remediation and modern regulatory compliance.

For consultees there was a perception that current tax policy leans towards **"sticks" (penalties) rather than "carrots" (incentives)**. The removal of empty property Non-Domestic Rates relief was referred to as a particular “stick” which forces owners to pay rates on unproductive assets. The main “carrots” were considered to be the various LBTT exemptions. However, consultees identified significant differences between Scotland’s LBTT and England’s Stamp Duty Land Tax that create barriers to land reuse and investment. The primary issue was considered to be a “widening gap” in tax costs which was perceived to make development in Scotland more expensive for many investors.

Consultees also noted a requirement for greater **policy alignment** between tax and wider policies. A consultee noted that tax policy cannot exist in a vacuum and that it must be joined up with the planning system and wider environmental goals. When these systems are mis-aligned, it was noted that they can create friction that stalls regeneration projects. One consultee offered an example of a long-term derelict site stuck in planning for a significant period (years) and facing a “stick” tax (such as empty property rates) while waiting for a planning decision, the tax becomes a penalty for administrative delay rather than a tool for change.

Consultees emphasised that the administrative overhead required to implement new fiscal measures represents a significant barrier to reform. The Scottish Government noted that creating a new tax requires a substantial upfront investment in bespoke IT systems, collection mechanisms, and enforcement frameworks. To justify this investment, a new tax must demonstrate a meaningful yield. Furthermore, the lead-in time for new legislation is considerable; consultees noted the implementation process for a new tax can take between two and three years. Given these hurdles, there was a consensus among practitioners that it is often more efficient and “easier” to piggyback on existing frameworks or add specific reliefs to established taxes, such as **LBTT**, rather than introducing entirely new fiscal instruments.

4.4 Current tax barriers to reuse

Consultees identified several areas where the current Scottish tax regime may inadvertently hinder the reuse of long-term derelict land or DUSTEs. This included:

- **Non-Domestic Rates (NDR):** The removal of empty property rates relief by all Local Authorities was cited as a negative change by consultees. While this change was intended to encourage reoccupation, tentative feedback suggests developers view this as a further way for local authorities to raise funds and penalises owners for market factors beyond their control. To mitigate liabilities, consultees suggested owners may choose to demolish buildings potentially creating more derelict land than encouraging reuse. Further evidence on this would likely be required to confirm whether this is in fact the case.
- **Land and Buildings Transaction Tax (LBTT):** Consultees noted that

while derelict land often has a lower value and thus lower LBTT, the tax can still act as a barrier to transactions. Again, this would be part of the cumulative burden referred to above. It was also noted there is no dedicated incentive for derelict/brownfield land reuse at point of purchase[14].

- **Additional Dwelling Supplement (ADS):** While Multiple Dwellings Relief (MDR) can be used to average the core tax rate across several units , consultees highlighted that the ADS remains a significant barrier because it is a flat-rate surcharge—currently 8% in Scotland—that is substantially higher than the UK equivalent, thereby inflating the upfront cost of residential-led redevelopment.
- **Complexity of existing reliefs:** Consultees noted significant administrative and technical hurdles that prevent developers from effectively using tax incentives which do exist.

4.5 Opportunities for fiscal incentives

Despite the challenges, several models and specific tax levers were identified as potential opportunities to support derelict land reuse in Scotland:

- **The Green Freeport and Investment Zone Models:** These were frequently cited as successful templates for removing barriers through concentrated tax reliefs, including LBTT and capital allowances however in Scotland the designated sites are still in their infancy and further evidence on their impact will be required. This includes whether the specific fiscal levers effectively catalyse the reuse of 'stuck' derelict sites for additional activity rather than merely displacing economic activity.
- **Tax Incremental Financing (TIF):** Consultees identified TIFs as a potential model to unlock complex sites by allowing local authorities to fund essential infrastructure and remediation upfront. This public-sector financing tool uses the future "incremental" growth in Non-Domestic Rates generated by the completed development to repay the initial investment, effectively bridging the "viability gap" for long-term derelict land that could otherwise remain undeveloped.
- **New Exemptions:** Consultees were open to the introduction of new exemptions which helped improve overall development viability. Consultees were aware of a potential brownfield land exemption within the new Building Safety Levy although the legislation is still working its way through Scottish Parliament.

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[14] As noted in Section 2, Land Remediation Relief is available at a UK level which is designed to reduce the financial burden of remediating contaminated or derelict land. This allows eligible companies to claim an enhanced deduction of 150% on qualifying expenditures.

Although not the focus of this study, additional points were made with reference to specific UK taxes:

- **Land Remediation Relief:** Currently a UK corporation tax relief, consultees suggested this could be "loosened" to better support the high costs of cleaning up contaminated sites.
- **VAT Reform:** Consultees were aware that the Scottish Government has made requests to the UK Government to reduce VAT on refurbishment to encourage the reuse of existing structures rather than demolition. There was also interest in a potentially modernised Business Premises Renovation Allowance.

4.6 Summary

The consultation exercise highlights a disconnect between the high-level policy ambition to reuse long-term derelict land and the practical fiscal realities facing the development industry in 2026. While models like Green Freeports and TIFs offer promising "carrots" to bridge the viability gap, consultees considered they are currently overshadowed by significant "sticks"—such as the removal of empty property rates relief—and a tax system perceived by many as a specialist "black box". The consensus among consultees is that for tax to truly catalyse regeneration, a more "joined-up" approach would simplify the complexity of existing reliefs, align tax policy with planning timelines and prioritise the enhancement of established frameworks like LBTT. Ultimately, these findings highlight that while tax is rarely the sole driver of land reuse, its current application as a cumulative burden represents a significant barrier that requires evidence-based reform to ensure it is encouraging active reuse of Scotland's long-term derelict sites.

5 Development viability and appraisals

5.1 Introduction

The consultation exercise recognised the increasing difficulty of property development in Scotland and that in many cases the values of completed developments are not matching the costs which would be required to produce them. This is referred to as development viability. As recognised by the Scottish Property Federation in its recent guide[15]:

> "Viable development underpins almost every national priority. It creates jobs and apprenticeships, delivers new homes, it regenerates communities and creates places of work. It strengthens supply chains, **supports tax revenue**, and drives growth. This balance is under pressure as a result of a wide range of factors converging at the same time. Build costs have risen, finance is more expensive, there are fewer building firms, planning takes longer, and investor confidence is fragile". (emphasis added)

Tax is one of a number of factors which has a role to play in development viability. Ensuring that it encourages or enables particular behaviours is critical if the Scottish Government is to align its fiscal levers with its broader ambitions for community regeneration.

Ryden has undertaken two development appraisals on a fictional piece of land in a regeneration area in Scotland so this impact can be demonstrated.

5.2 Industrial unit – Development appraisal

The first is the development appraisal of a model industrial unit in a Scottish regeneration area. The site size is 1 acre allowing for the development of a 20,000 sq.ft. industrial unit. The appraisal follows the development of the land from its purchase, through to construction and then final sale. Taxes are highlighted.

With regard to tax associated with the land and development, LBTT is incurred at point of purchase and point of sale:

- In this example it is assumed that the site must be purchased (although it may already be owned) at a tax cost equivalent to around 0.5% of the total development cost (before profit).

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15 Scottish Property Federation (2025) A Simple Guide to Development Viability and why it matters to Scotland

- The second tax event is the purchase of the completed investment (although it could be held for income rather than sold) at a tax cost equivalent to 5.4% of total development costs (before profit).

In this example, LBTT on completed development is an order of magnitude larger than the LBTT on the site acquisition, partly due to a higher percentage tax but mainly to much greater value.

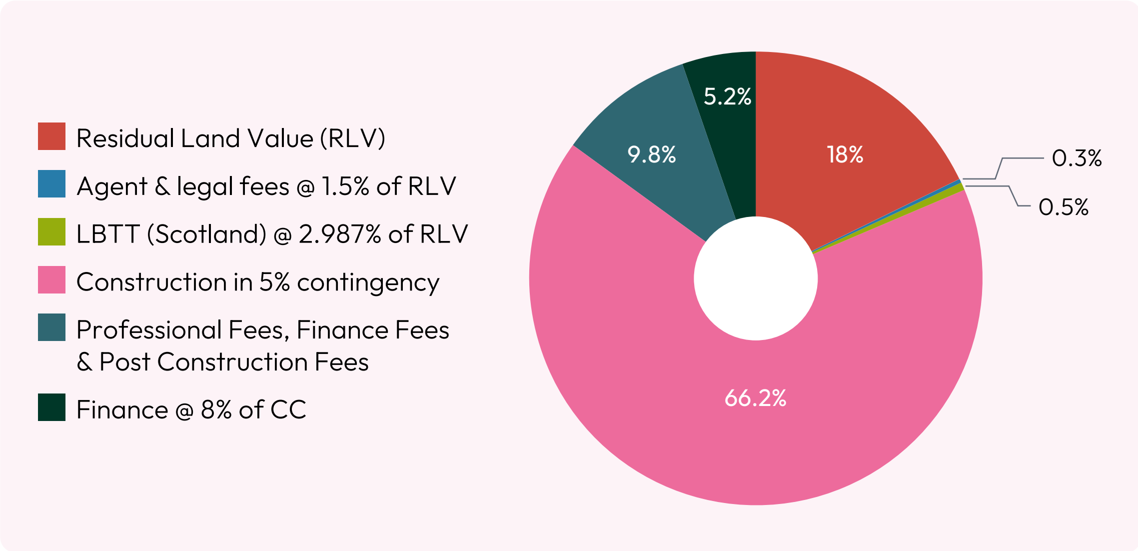
The recurring NDR from the occupied development is not assessed but based upon a very broad assumption of c.50% of the rent (not shown in the summary table) would equate to around £120,000 per annum. This is equivalent to 70% of the single LBTT investment purchase tax, but would be payable annually and therefore compound to the highest of the three tax 'points', by a large margin.

Table 5.1: Industrial development appraisal

Industrial development	£	% of GDC (before profit)
A. LAND PURCHASE		
Residual Land Value (RLV)	571,423	18.0%
Agent & legal fees @ 1.5% of RLV	8,571	0.3%
LBTT (Scotland) @ 2.987% of RLV	17,071	0.5%
Total Land Purchase	597,065	
B. CONSTRUCTION COSTS		
Construction inc 5% contingency	2,100,000	66.2%
Professional Fees, Finance Fees & Post Construction Fees	310,181	9.8%
Finance @ 8% of CC	165,399	5.2%
Total Construction Costs	**2,575,580**	
Gross Development Cost (A+ B)	**3,172,645**	**100%**
Profit Required @ 15% of GDC	475,897	
C. GROSS DEVELOPMENT VALUE	**3,648,542**	
Purchasers' costs	54,728	
VAT on fees	10,946	
LBTT (Scotland) @ 4.685%	170,927	5.4%
D. INVESTMENT SALE	**3,885,143**	

Source: Ryden; summarised from a full development appraisal

Figure 5.1: Breakdown of industrial development costs



Source: Ryden; summarised from a full development appraisal

5.3 Residential – Development appraisal

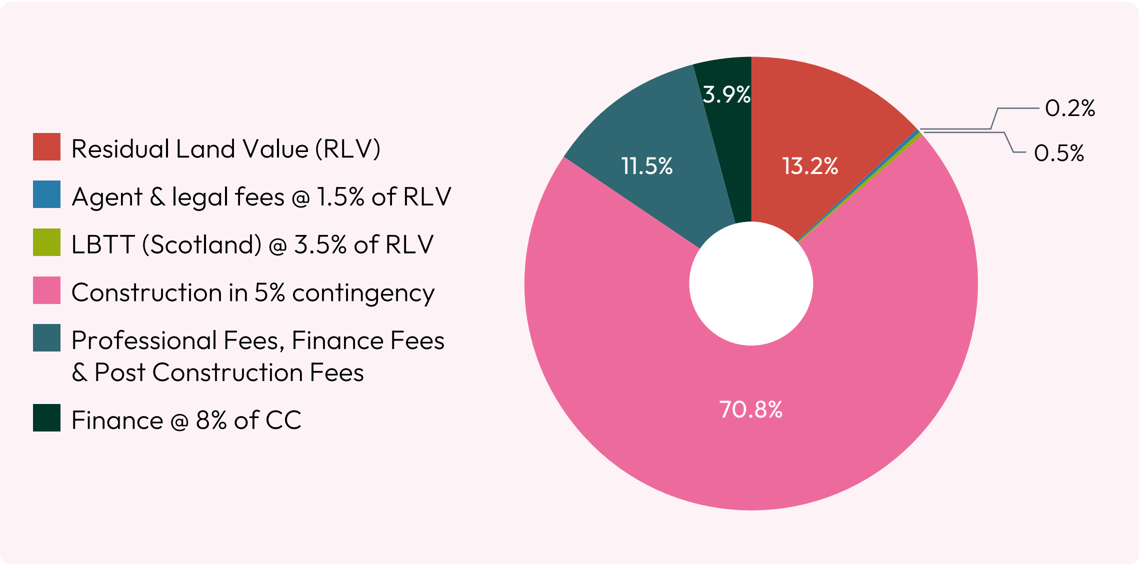
The second example is the development appraisal of a model residential development in a Scottish regeneration area.

The site size is 1 acre allowing for the development of 16 houses (@ 950 sqft each) and 8 apartments (703 sqft each).

Table 5.2: Residential development appraisal

Residential development	£	% of GDC (before profit)
A. LAND PURCHASE		
Residual Land Value (RLV)	766,853	13.2%
Agent & legal fees @ 1.5% of RLV	11,502	0.2%
LBTT (Scotland) @ 3.5% of RLV	26,843	0.5%
Total Land Purchase	805,198	
B. CONSTRUCTION COSTS		
Construction inc 5% contingency	4,130,448	70.8%
Professional Fees, Finance Fees & Post Construction Fees	669,110	11.5%
Finance @ 8% of CC	225,964	3.9%
Total Construction Costs	**5,025,522**	
Gross Development Cost (A+ B)	**5,830,720**	**100%**
Profit Required @ 25% of GDC	1,457,680	
C. GROSS DEVELOPMENT VALUE	7,288,400	

Source: Ryden; summarised from a full development appraisal



Source: Ryden; summarised from a full development appraisal

In the residential development example:

- It is again assumed that the site must be purchased (although it may already be owned) at a tax cost equivalent to around 0.5% of the total development cost (before profit).
- The second tax event is the purchase of the completed homes by individuals. This sits outside of the development appraisal. Assuming an average selling price of £350 per sq.ft., the LBTT would be £4,780 per unit or £114,720 in total, which is a tax cost equivalent to approximately 2% of total development costs (before profit).

Again, the LBTT on completed development is significantly higher than the LBTT on the site acquisition.

The recurring Council Tax from the occupied homes is not simple to assess but based upon a very broad assumption of Band D could amount to c.£38,000 per annum, before any discounts. This is equivalent to 33% of homebuyer LBTT, again payable annually and therefore compounding to the highest of the three tax 'points'.

5.4 Summary

The appraisals consider a site in a Scottish regeneration area, developed to provide either 24 residential units or a 20,000 sq.ft. industrial unit. The appraisals are simply to demonstrate the proportions of cost taken by land and property taxes; in order of magnitude, the recurring taxes (Council Tax and NDR) are much more substantial on a cumulative basis than LBTT on completed developments, which are in turn much more substantial than LBTT on site acquisition (assuming the site is not already owned).

By inference therefore the most 'incentivising' areas to support reuse of derelict sites would be firstly recurring taxes, secondly property transactions tax and lastly land transactions tax. The appraisals and this finding are highly provisional and subject to local market potential, actual development costs, and for DUSTEs any significant dereliction challenges, land engineering or re-servicing needs requirements.

6 Summary

The Scottish Land Commission (SLC) appointed consultants Ryden to investigate understanding the tax barriers and possible incentives to reusing long-term derelict land in Scotland. The study will help to inform whether the tax system can better support regeneration through the reuse of such sites. The study scope is Scotland's devolved tax system; reserved UK taxes are noted at particular points but not assessed.

Derelict sites have barriers to their reuse caused by damage from previous use. A subset of these sites referred to as the DUSTEs has been unused since 2000 or earlier and often have multiple challenges to overcome including not only dereliction but often weaker market locations for new investment. While their numbers have fallen in recent years, the rate of reuse has slowed. DUSTEs are a subset of the Scotland's wider derelict land legacy which is also affected by the same land and property tax system.

Devolved land and property tax was forecast to raise £7.109 billion in 2024-25 to fund public services. The majority of this (87.2%) is from recurring Council Tax and Non-Domestic Rates and the balance (12.8%) is from event-based taxes such as Land and Buildings Transaction Tax (LBTT). Recent reforms include further devolving NDR reliefs to local authorities, the new Scottish Aggregates Tax, the upcoming Scottish Building Safety Levy (2028) (which proposes a 50% levy relief for brownfield sites). Proposals for a Land Value Uplift Tax and (Scottish) Infrastructure Levy were shelved.

Of this current tax system, the removal of NDR empty property relief may begin to test the suggestion in some of the literature that taxing unused land will encourage its reuse – whether that is to stimulate development, sale to a more active owner or acceptance of a lower value soft end use. It is too early to assess whether this will incentivise those options or simply penalise problematic sites.

In terms of taxes supporting reuse, is important to note that while derelict sites may face site-specific liabilities, they often attract – sometimes substantial – regeneration grants funded through taxation as that becomes more geographically focused, and also benefit from specific (UK) reliefs like Land Remediation Relief (LRR).

While land and property taxes can incentivise productive use, the current system is reported in the literature as regressive or overly complex. Various reports recommend strengthening the tax base by bringing more land onto the valuation roll and providing targeted reliefs for new developments on long-term derelict sites.

The total stock of DUSTEs has fallen by 21% since 2018, to 466 sites in 2024, signaling steady reuse of this long term stock of sites, however the rate has slowed and many of the remaining sites have been derelict for decades.

Three-quarters of sites have one type of dereliction while one-quarter have multiple dereliction types.

Residential continues to be the most active reuse, smaller sites are reused more often and Glasgow City Region – which has a concentration of DUSTEs - delivers the majority of reuse. The reuse potential of the remaining 466 DUSTEs is assessed as being mixed across residential, employment, mixed-use and soft end uses where development is uneconomic; this breadth mean that a wide range of potential taxes could apply or not apply and a single tax treatment 'solution' is not easily envisaged.

Consultations highlighted a disconnect between the high-level policy ambition to reuse long-term derelict land and the practical fiscal realities facing the development industry. While models like Green Freeports and TIFs offer promising "carrots" to bridge the viability gap in designated areas, they are currently overshadowed by the wider, significant "sticks"—such as the removal of empty property rates relief—and a tax system perceived by many as a specialist "black box". For tax to truly catalyse regeneration, a more "joined-up" approach would simplify the complexity of existing reliefs, align tax policy with planning timelines and prioritise the enhancement of established frameworks like LBTT. While tax is rarely the sole driver of land reuse, as a cumulative burden it can represent a significant barrier, amid wider viability challenges, to encouraging active reuse of Scotland's long-term derelict sites.

Model appraisals of a site in a Scottish regeneration areas show that recurring taxes (Council Tax and NDR) are cumulatively more substantial basis than LBTT on completed developments, which are in turn much more

substantial than LBTT on site acquisition. Incentives to encourage reuse of derelict land could be guided by that hierarchy of costs, which would be 'carried back' into the appraisals to support reuse. Appraisals are provisional and are subject to the specifics of the location, the development reuse and the site (including dereliction leading to abnormal costs).

For sites not being developed and moving to a soft end use land and property taxes may be zero or marginal, although vacancy in the interim is now being taxed via NDR.

In terms of potential adjustments to the devolved land and property tax system to encourage and signal support for the reuse of derelict sites, it is beyond the scope and evidence of this report to make specific recommendations. Based upon the research undertaken, two potential approaches could be considered for formal assessment:

1. **General land and property tax incentives** for qualifying sites. **Reuse of derelict land is a public policy priority which does not benefit directly** (other than Land Remediation Relief and perhaps by having comparatively low values) **from tax incentives**. Other priorities such as economic development, key sectors, poverty, social housing, small businesses, charities and greening do benefit from a range of reduced rates or reliefs. While these can benefit derelict land reuse, there is a further, specific public policy priority to remove identified harms and deliver positive outcomes.

Applying a general approach is though challenged by the wide range of reuses and applicable taxes, including how those are collected and distributed. For example, Council Tax is rising to meet severe budgetary pressures and already offers some relative support for regeneration through the banding of values and reliefs qualifying households; it is difficult to see an entry point for all derelict land.

Across all devolved taxes, a 'thin' general incentive is unlikely to rectify the fundamental lack of viable sites with significant abnormal and/ or servicing costs and/or where end values are less than development costs require more substantial support.

2. **Place-based land and property tax incentives** for qualifying sites. To deliver policy alignment, tax incentives could be restricted to defined areas, by identifying clusters of derelict urban sites within areas of deprivation (SIMD)[16], with potential for reuse for employment to support economic development or housing to help meet the housing emergency. That would bring DUSTEs 'into' the wider policy priorities.

   Incentives using NDR, Council Tax, LBTT or other levies would require to be mapped against existing area-based schemes (Investment Zones, TIFs, GAs, Green Freeports, expiring EAs) to ensure no duplication, but a cocktail of reliefs could also be envisaged in highly-focused areas (most likely in the Glasgow City Region). Mapping would also be required against sites and areas benefitting from taxes via grants and other support, such as areas qualifying for vacant and derelict land funding, committed Levelling-Up Funding, Pride in Place, Growth Deals regeneration agencies and areas, in order to understand the overall boost to viability which tax incentives might offer. Equally though, derelict land clustered in deprived areas without such public funding support may be a priority.

   The first step would be to map the sites and existing status and incentives/grants; potentially including the 163 VDL sites of unknown vintage to find further DUSTEs.

Finally, various reports have highlighted the **data requirement** to ensure that all land is on the Valuation Roll and linked with ownership, planning, taxation, perhaps infrastructure and other policy layers including VDL. No specific research has been undertaken into this but it is underway in some places such as local authority planning and could help to bring clarity and reduce friction in understanding the complexities and supporting the assessment of reuse potential for derelict sites.

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[16] Previous tax incentives in the forms of Stamp Duty Disadvantaged Areas Relief and Business Premises Renovation Allowance were available in deprived areas.

Appendix A - 30 sites

SITE 1	SITE CHARACTERISTICS	DEVELOPMENT
Abbey Road North, Torry, Aberdeen, Aberdeen City Site Code: 9619 	Size: 1.47 hectares Owner: Other Private Period became vacant: 1996 – 2000 Previous use: Storage DERCHAR: Unknown / Not Applicable SIMD rank: 1207 	Development potential: Unknown (uncertain/ insufficient information) In the Aberdeen City LDP 2023 the site is part of OP99, Old Torry, a mixed-use of 6.60 hectares.  OP99: Mixed use development. See also Old Torry Masterplan Study. This site may be at risk of flooding. A Flood Risk Assessment will be required in order to assess its suitability for redevelopment. Ecological surveys to assess the presence of and effects on protected habitats and species will be required. Aberdeen City Council's site ownership extends to 1.74 hectares. Part of site housed the Torry Research Station which was demolished in the 2000s. No Planning Application(s). Not on Housing or Employment Land audits. CBRE marketing the site (1.635 hectares) with the ground leasehold interest for sale. Is currently held on a long term ground lease from Aberdeen City Council expiring 27 January 2062. £122,157 pa.

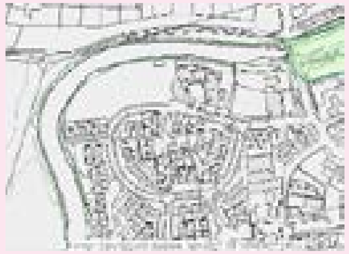
SITE 2	SITE CHARACTERISTICS	DEVELOPMENT
Central Auction Mart/ Railway Sidings, Aberdeen Road, Huntly **Aberdeenshire** Site Code: HUN2 	Size: 1.77 hectares Owner: Other Private Period became vacant: 1991 - 1995 Previous use: Agriculture DERCHAR: Category 1 only SIMD rank: 4587 SIMD decile: 7 	Development potential: Unknown (uncertain/ insufficient information) In the Aberdeenshire LDP 2023 this site adjoins BUS4 to the north, BUS 4 is classed as Existing Employment Land No Planning Application(s). Not on Housing or Employment Land audits 

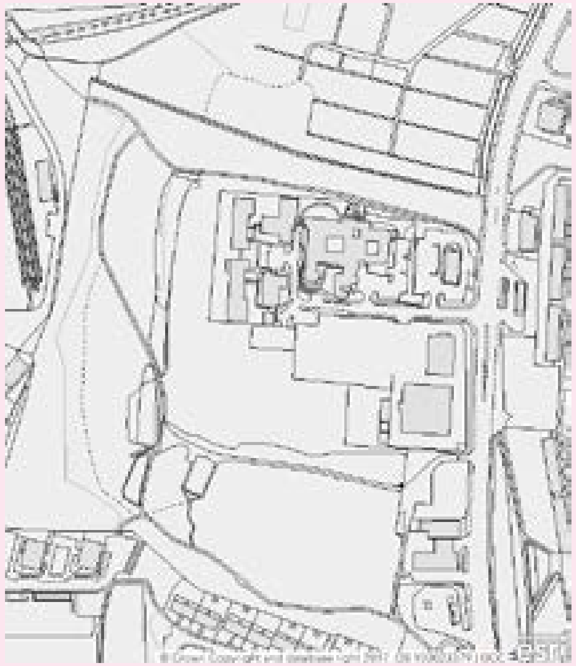
SITE 3	SITE CHARACTERISTICS	DEVELOPMENT
Small Pox Hospital, A75 Newton Stewart **Dumfries & Galloway** Site Code: 470000017 	Size: 0.34 hectares Owner: Health Boards Period became vacant: 1980 or earlier Previous use: Community & Health DERCHAR: Categories 1 and 2 SIMD rank: 1786 SIMD decile: 3 	Development potential: Developable – Undetermined Site is not allocated in LDP2 (2019) No Planning Application(s). Not on Housing or Business and Industry Land audits

SITE 4	SITE CHARACTERISTICS	DEVELOPMENT
St Margarets Works **Pilmuir Street** **Dunfermline** **Fife** Site Code: DUN001 	Size: 0.7 hectares Owner: Other Private Period became vacant: 1991 - 1995 Previous use: Manufacturing DERCHAR: Category 1 only SIMD rank: 1032 SIMD decile: 2 	Development potential: Developable – Undetermined In FIFEplan Local Development Plan (Adopted) September 2017 the site is a Development Opportunity Site. Part of site DUN074. Pilmuir Works, 1.9 ha. The preferred use for the site is retail, food & drink, housing or offices. This site has planning permission for a mixed-use development comprising commercial and residential uses. Development must support the sensitive restoration of the listed premises on the site. Recent applications relate to the southern part of the site which is outwith this V & DL site. Applications 2011 and before relate to the whole site. This southern part of the site has been developed. Not on Housing or Employment Land audits 

SITE 5	SITE CHARACTERISTICS	DEVELOPMENT
Land to the South of Strathore Road, Strathore Road, Thornton **Fife** Site Code: GAC002  Source : Fife Council V & DL map https://www.arcgis.com/apps/dashboards/a65045c2204d4849a5b11637138208f8	Size: 1.47 hectares Owner: Local Authority Period became vacant: 1991 - 1995 Previous use: Other General Industry DERCHAR: Category 2 only SIMD rank: 987 SIMD decile: 2 	Development potential: Unknown (uncertain/ insufficient information) In FIFEplan Local Development Plan (Adopted) September 2017 the site is a Housing Opportunity Site. Part of site THO007. Orebank Terrace/ Strathore Road. 9.8 ha. The preferred use on this site is Residential.  Green Network Priorities: Establish a high quality landscaped edge along the railway. In HLA (2024) as part of Strathore South (GLE111), capacity 294. Constrained greenfield site.  Planning Application on part of site: 18/01064/ FULL Engineering works for formation of flood storage basin and associated works. Permitted.  Not on Employment Land Audit

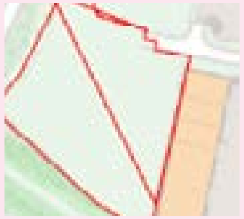
SITE 6	SITE CHARACTERISTICS	DEVELOPMENT
Land By Frances Colliery, Frances Colliery, Dysart **Fife** Site Code: KAC002 	Size: 0.19 hectares Owner: Ownership unknown Period became vacant: 1981- 1985 Previous use: Mineral Activity DERCHAR: Category 2 only SIMD rank: 2113 SIMD decile: 4 	Development potential: Unknown (uncertain/ insufficient information) In FIFEplan Local Development Plan (Adopted) September 2017 the site is on Protected Open Space. Not on Housing or Employment Land audits. 

SITE 7	SITE CHARACTERISTICS	DEVELOPMENT
Strachur Street/ Erradale Street, Glasgow **Glasgow City** Site Code: 340 	Size: 0.56 hectares Owner: Other Private Period became vacant: 1980 or earlier Previous use: Manufacturing DERCHAR: Categories 2 and 3 SIMD rank: 1450 SIMD decile: 3 	Development potential: Developable - Short Term Site is not allocated in the LDP (2017) On HLA audit (0389E). Capacity 21 22/03113/FUL, Erection of housing development. Applicant O'Brien Properties Ltd. Development has started, but applications for substitution of house types continued into 2025. Application also includes an additional site on Strachur Crescent.   

SITE 8	SITE CHARACTERISTICS	DEVELOPMENT
Eastfield, West Of 915 Springburn Road, Glasgow **Glasgow City** Site Code: 505 	Size: 1.85 hectares Owner: Local Authority Period became vacant: 1980 or earlier Previous use: Unknown DERCHAR: Category 2 only SIMD rank: 236 SIMD decile: 1 	Development potential: Unknown (uncertain/ insufficient information) Site is not allocated in the LDP (2017) No Planning Application(s). Not on Housing Land Audit or Industrial and Business Land Supply 

SITE 9	SITE CHARACTERISTICS	DEVELOPMENT
Chemical Works Site, Duke Street / Nether-house Street, Glasgow **Glasgow City** Site Code: 615 	Size: 1.48 hectares Owner: Other Private Period became vacant: 1980 or earlier Previous use: Manufacturing DERCHAR: All 3 Categories SIMD rank: 2 SIMD decile: 1 	LDP (2017) Part of Glenpark/ Duke Street Economic Development Area. Site is on Industrial and Business Land Supply, with comment 3/25 - In use as yard space for GCU Utilities and access to showpeople site south of railway line   No Planning Application(s). (last was in 2013 for formation of vehicular access) Not on Housing Land Audit Long term derelict former chemical works site in temporary storage use, may require remediation for employment use.

SITE 10	SITE CHARACTERISTICS	DEVELOPMENT
North of 3 Grantlea Grove, Glasgow **Glasgow City** Site Code: 827 	Owner: Other Private Period became vacant: 1980 or earlier Previous use: Transport DERCHAR: Category 2 only SIMD rank: 5238 SIMD decile: 8 	Site is not allocated in the LDP (2017) No Planning Application(s). (last was 1999) Not on Housing Land Audit or Industrial and Business Land Supply 

SITE 11	SITE CHARACTERISTICS	DEVELOPMENT
Glasgow Business Park, South of Wardie Road, Glasgow **Glasgow City** Site Code: 1955 	Period became vacant: 1981 - 1985 Previous use: Agriculture DERCHAR: Category 2 only SIMD rank: 4896 SIMD decile: 8 	Site is part of a larger site which is included in the Industrial and Business Land Supply (3.73 ha, confirmed marketable)  24/00989/FUL. Site To The East Of Wardie Road On Springhill Parkway Glasgow. Erection of distribution unit (Class 6) and associated access, parking, service yard and engineering/ infrastructure works.: Section 42 application to remove condition 3 of planning permission 21/01352/PPP. Hermiston Securities. Granted July 2024. Economic Development Area, Area of Citywide Economic Importance. 

SITE 12	SITE CHARACTERISTICS	DEVELOPMENT
Princess Dock, Govan Road. (Aka Pacific Quay), Glasgow **Glasgow City** Site Code: 2437 	Period became vacant: 1981 - 1985 Previous use: Other General Industry DERCHAR: Category 2 only SIMD rank: 401 SIMD decile: 1 	Site is part of a larger site which is in the Pacific Quay/ Creative Clyde Strategic Economic Investment Location. Included in the Industrial and Business Land Supply (3.16 ha, potential marketable) No recent Planning Applications. Last was: 18/02145/PPP. 2 Sites At Pacific Quay/ Pacific Drive Glasgow for Erection of mixed use development to include business uses (Class 4), residential (60 units), distillery (including office/visitor centre/restaurant) and restaurants (Class 3)/public houses (Sui Generis). Drum Property Group. Withdrawn. 

SITE 13

Possil Iron Works, Denmark Street/ Allander Street/ Bardowie Street, Glasgow

Glasgow City

Site Code: 2882

SITE CHARACTERISTICS

Period became vacant: 1991 - 1995

Previous use: Manufacturing

DERCHAR: Unknown/ Not Applicable

SIMD rank: 67

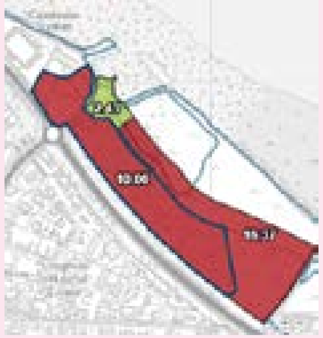
SIMD decile: 1

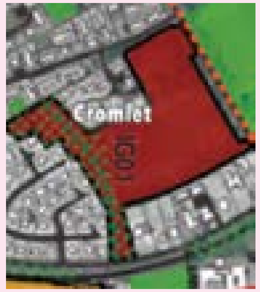
DEVELOPMENT

The pink site (2983) is a residential development, was previously a V & DL site, developed c. 2018.

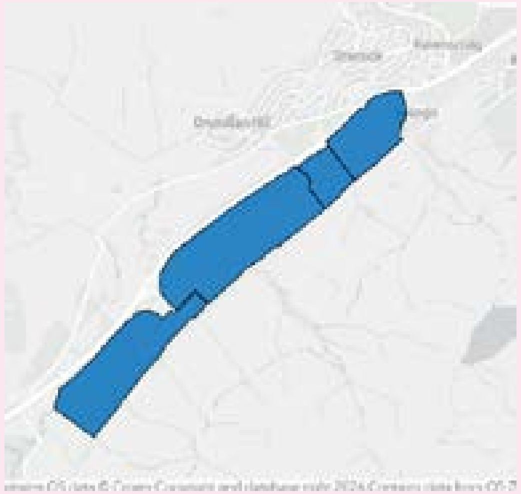
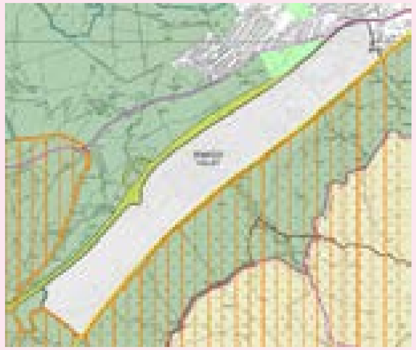
Site is not allocated in the LDP (2017). Site is on the HLA with a capacity of 25. No Planning Application(s). (last was 1996 for a 2-storey nursing home, permission granted in 1997 96/02673/DC)

SITE 14	SITE CHARACTERISTICS	DEVELOPMENT
Commerce Street/ Centre Street, Glasgow **Glasgow City** Site Code: 3435 	Size: 0.1 hectares Owner: Local Authority Period became vacant: 1996 - 2000 Previous use: Unknown DERCHAR: Unknown/ Not Applicable SIMD rank: 992 SIMD decile: 2 	Site is not allocated in the LDP (2017)  Site is on the HLA, capacity of 112  No Planning Application(s). (last was in 1999 for Erection of link up project building providing residential and assessment facilities, granted)

SITE 15	SITE CHARACTERISTICS	DEVELOPMENT
Gateway Resort Site, North Longman, Inverness **Highland** Site Code: 319 INV113 	Size: 3.9 hectares Owner: Local Authority Period became vacant: 1980 or earlier Previous use: Community & Health DERCHAR: Category 2 only SIMD rank: 1400 SIMD decile: 3 	Development potential: Unknown (uncertain/ insufficient information) Part of site INC09 in the Inner Moray Firth LDP2 (adopted June 2024), the former Longman Landfill West. Uses: business, industry, temporary stop. Noted as a site for travelling people In the Business & Industrial Land Audit (2018) part is part of a larger (10 ha) site which is Major Constrained.   No Planning Application(s) (last in 2004 for an overflow car and coach parking on part of the site. Owned by Inverness Common Good Fund, managed by Highland Council.

SITE 16	SITE CHARACTERISTICS	DEVELOPMENT
Cromlet, Oil Depot, Invergordon **Highland** Site Code: 623 IG13  Scottish Vacant and Derelict Land Survey 2023 https://experience.arcgis.com/experience/39bfaccd97cd4edeb32cba57568fc0d8	Size: 2.46 hectares Owner: Other Private Period became vacant: 1986 - 1990 Previous use: Unknown DERCHAR: Category 2 only SIMD rank: 2162 SIMD decile: 4 	Development potential: Unknown (uncertain/ insufficient information)  Site IG01 Inner Moray Firth LDP2 (adopted June 2024). Housing site. 4.3 hectares Planning applications:  21/03683/PIP - Erection of 93 residential units, access roads, landscaping and ancillary infrastructure. 21/03684/FUL - Residential development comprising 35 units, access, roads, landscaping and ancillary infrastructure (Phase 1 of Cromlet masterplan), approved March 2022. Follow on related applications, with most recent pending. Social housing by the Highland Council. Phase 1 completed 2024. Site on Housing Land Audit with a site capacity of 93.

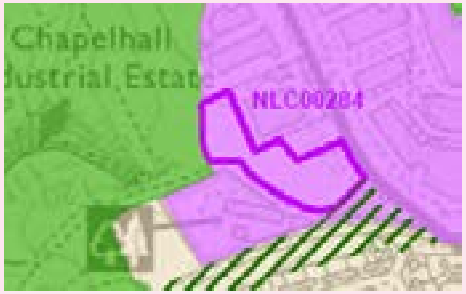
SITE 17	SITE CHARACTERISTICS	DEVELOPMENT
Dock Breast, East India Harbour, Greenock **Inverclyde** Site Code: 8460222 	Size: 1.55 hectares Owner: Local Authority and Other Private Period became vacant: 1986 - 1990 Previous use: Manufacturing DERCHAR: Category 1 only SIMD rank: 580 SIMD decile: 1 	Development potential: Developable - Medium Term Inverclyde LDP (2019) Priority Place.  Housing Land Audit, capacity 240 (for Victoria & East India Harbours, 2021 audit), not yet started. CCR VDL Comment: Derelict site, effective in HLA (240 units with site 222), suited to flats, public realm & ancillary waterside uses Planning Applications: 20/0242/IC : Placing of benches, planters, seating bollards, musical instruments and telescopes on the East India Harbour dockside.

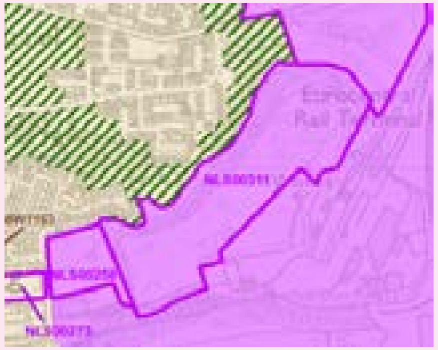
SITE 18	SITE CHARACTERISTICS	DEVELOPMENT
IBM Spango Valley, Greenock **Inverclyde** Site Code: 8460353  Scottish Vacant and Derelict Land Survey 2023 https://experience.arcgis.com/experience/39bfaccd97cd4edeb32cba57568fc0d8	Size: 4.22 hectares Owner: Other Private Period became vacant: 1996 - 2000 Previous use: Agriculture DERCHAR: Categories 1 and 2 SIMD rank: 3625 SIMD decile: 6  	Development potential: Developable - Short Term  Inverclyde LDP (2019) Priority Place. Industry and Business Land Supply 13.72 ha (2023 audit). Housing Land Audit, capacity 420 (entire site, 2021 audit). 20/0021/IC: Planning Application for the entire Spango Valley site for a residential led mixed-use development by Sandy and James Easdale: Residential development of up to 450 units, comprising a mix of types and tenures; Employment (commercial, office and light industry); Retail/Food & Drink units; Usable parkland / open space; Sustainable Drainage Systems (SuDS); Landscaping; Park & Ride facility; and Roads and associated infrastructure. Entire site sold December 2018 to McGills Bus Service Ltd for £1.57 m (71.2 acres / 28.8 ha). Buildings since demolished.

SITE 19	SITE CHARACTERISTICS	DEVELOPMENT
Harbour Road, Ardrossan **North Ayrshire** Site Code: 188 	Size: 0.92 hectares Owner: Ownership unknown Period became vacant: 1986 - 1990 Previous use: Unknown DERCHAR: Unknown/ Not Applicable SIMD rank: 71 SIMD decile: 1 	Development potential: Developable – Undetermined LDP2 (2019): Business and Industry Ardrossan Harbour. Core path proposed  On part of site. 21/01193/PP Erection of industrial building and relocation of industrial buildings to form bus depot and associated works. This development is now complete. Not on Housing or Employment Land audits 

SITE 20	SITE CHARACTERISTICS	DEVELOPMENT
Westfield Point Industrial Site, (NLN00334), Orchardton Road, Orchardton Woods, Cumbernauld **North Lanarkshire** Site Code: NL008380172 	Size: 1.24 hectares Owner: Local Authority Period became vacant: 1996 - 2000 Previous use: Prepared Ground DERCHAR: Categories 1 and 3 SIMD rank: 6001 SIMD decile: 9 	Development potential: Developable - Short Term  LDP (2022) Site NLN000254, 5 Orchardton Road, existing business development site. Industry and Business Land Audit (2024) as site NLN00254. Use Class 5 & 6. Developer/owner Fusion Assets Historic Planning Applications: 07/00740/FUL. Construction of Industrial/Storage Building and Associated Service Yard. Permitted 2007. On part site 11/00777/FUL. Construction of 3 Industrial Buildings. Permitted 2011. On whole site. Fusion Assets

SITE 21	SITE CHARACTERISTICS	DEVELOPMENT
Land Adjacent To 68 Main Street, Main Street, Caldercruix **North Lanarkshire** Site Code: NL008490437 	Size: 0.6 hectares Owner: Local Authority and Other Private Period became vacant: 1980 or earlier Previous use: Residential - Housing DERCHAR: Categories 2 and 3 SIMD rank: 1092 SIMD decile: 2 	Development potential: Developable – Undetermined LDP (2022) Part of General Urban Area  Not on Housing or Employment Land audits Historic Planning Application which includes a wider site and only part of this site. 08/00237/FUL. Erection of 27 Flats and 11 Terraced Dwellinghouses. Withdrawn

SITE 22	SITE CHARACTERISTICS	DEVELOPMENT
Industrial Site (NLC00284), Carlisle Road, Chapelhall **North Lanarkshire** Site Code: NL008491192 	Size: 1.49 hectares Owner: Other Private Period became vacant: 1986 - 1990 Previous use: Prepared Ground DERCHAR: Category 3 only SIMD rank: 2341 SIMD decile: 4 	Development potential: Developable - Medium Term LDP (2022). Business Centre. Existing Business Site.  On Industry and Business Land Audit (2024). Use Class 5 (General Industry). Developer/applicant J H Civil Engineering Ltd Most recent Planning Application. 17/01388/FUL. Change of Levels, Creation of Hardstanding and Erection of 2.4m High Palisade Fencing (Part retrospective). Permitted. JH Engineering Ltd

SITE 23	SITE CHARACTERISTICS	DEVELOPMENT
Hattonrigg C (Industrial Land Site NLS00311), Reema Road, Bellshill **North Lanarkshire** Site Code: NL008500251 	Size: 13.25 hectares Owner: Other Private Period became vacant: 1981 - 1985 Previous use: Community & Health DERCHAR: Category 3 only SIMD rank: 3525 SIMD decile: 6 	Development potential: Developable - Short Term LDP (2022)  Business Centre. Existing Business Site. On Industry and Business Land Audit (2024). NLS00311. Developer / Applicant Name: Peter D. Stirling Ltd/ID Meiklam Trust Part of a larger site for the development of Mossend International Railfreight Park.

SITE 24	SITE CHARACTERISTICS	DEVELOPMENT
Eurocentral Plot X (NLS00361), McNeil Drive, Newhouse **North Lanarkshire** Site Code: NL008500592 	Size: 3.24 hectares Owner: Scottish Enterprise and Other Private Period became vacant: 1991 - 1995 Previous use: Prepared Ground DERCHAR: Category 2 only SIMD rank: 2944 SIMD decile: 5 	Development potential: Developable - Medium Term LDP (2022) Business Centre. Existing Business Site  On Industry and Business Land Audit (2024) Sold April 2025 to Maritime Transport for £295,000. Will be used as an extension to the rail freight terminal and hardstanding for trucks and heavy goods vehicles. No Planning Application(s)

SITE 25	SITE CHARACTERISTICS	DEVELOPMENT
The Voe South (NLMW741) Remainder Torbothie Road, Shotts **North Lanarkshire** Site Code: NL008501924  Scottish Vacant and Derelict Land Survey 2023 https://experience.arcgis.com/experience/39bfaccd97cd4edeb32cba57568fc0d8	Size: 0.51 hectares Owner: Other Private Period became vacant: 1981 - 1985 Previous use: Mineral Activity DERCHAR: All Three Categories SIMD rank: 1959 SIMD decile: 3 	Development potential: Developable - Short Term Sits within the General Urban Area LDP (2022) Lies just outside the LDP site NLMW0741 which is/was allocated as a Housing Development Site, which is now complete and developed by WB Properties.  Planning Application: 25/00777/PPP: Demolition of Existing Dwelling and Erection of 14 Dwellings. Pending consideration. By JWR Holdings Ltd. Application includes a property at 159 Torbothie Road which provides access to the site.  Not on Housing Land or Industry and Business Land Audits.

SITE 26	SITE CHARACTERISTICS	DEVELOPMENT
Land B/N 16 & 20 Crofthead Road, Prestwick **South Ayrshire** Site Code: BH100  Scottish Vacant and Derelict Land Survey 2023 https://experience.arcgis.com/experience/39bfaccd97cd4edeb32cba57568fc0d8	Size: 0.15 hectares Owner: Unknown Private Period became vacant: 1980 or earlier Previous use: Unknown DERCHAR: Category 3 only SIMD rank: 4841 SIMD decile: 7 	Development potential: Developable – Undetermined LDP2 (2022). Lies within a predominantly residential area.  On South Ayrshire Council Housing Land Supply (2023). Capacity 8  Planning Application: 13/00337/APP. Erection of residential development. Approved in May 2013. Allanvale Land Investment Ltd

<table>
<tr><th>SITE 27</th><th>SITE CHARACTERISTICS</th><th>DEVELOPMENT</th></tr>
<tr>
<td>

East Of Westburn Road, Clydesmill, Cambuslang

South Lanarkshire

Site Code: 8446963

Larger of the two sites on the map

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<td>

Size: 7.5 hectares (7.36 on VDL)

Owner: Scottish Power

Period became vacant: 1981 - 1985

Previous use: Unknown

DERCHAR: Categories 1 & 2

SIMD rank: 4894

SIMD decile: 8

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Development potential: Developable – Undetermined

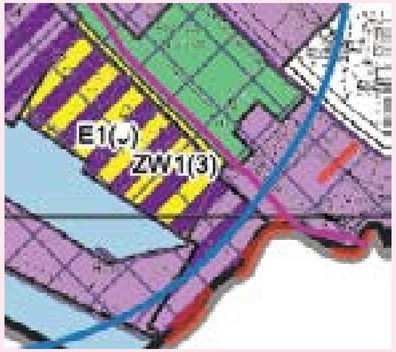
LDP2 (2021) Core Industrial and Business Area

Planning Application: This site is included in P/25/0026/PAN – Proposed extension to existing electricity substation to create a 400kv substation with associated infrastructure and access (Proposal of Application Notice). Registered December 2025

Part of Industrial Land supply

GCR VDL Comment: Wraps around 936 (developed), long term vacant, at employment/commercial & major electricity station, pylons along eastern edge, access constraints, allocated employment land, suited to industrial on more developed western area & greening on re-naturalising, constrained eastern area.

</td>
</tr>
</table>

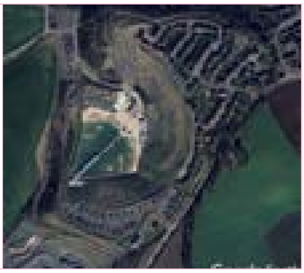
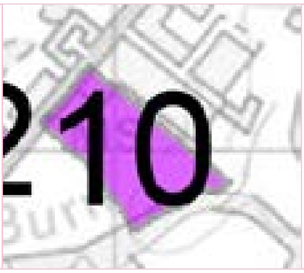
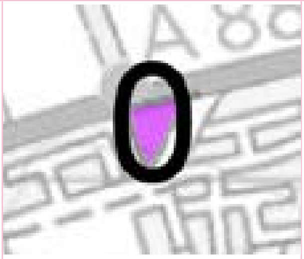
SITE 28	SITE CHARACTERISTICS	DEVELOPMENT
Rothesay Dock East, Dock Street, Clydebank **West Dunbartonshire** Site Code: 8360286 Smaller red site 	Size: 0.65 hectares Owner: Private Port Company Period became vacant: 1996 - 2000 Previous use: Transport DERCHAR: Categories 1 and 2 SIMD rank: 704 SIMD decile: 2 	Development potential: Developable – Undetermined Road built through site c. 2024 as part of the Renfrew Bridge works which opened May 2025. LDP2 (2020 – unadopted). Industrial / business opportunity and Existing industry and business  Not on Housing Land Audit Planning applications for Opening Bridge At Dock Street Clydebank. Proposal: Erection of opening bridge over River Clyde , with new access road, upgrading and widening of Dock Street, junction improvements on Glasgow Road and formation of new shared footway/cycle way to Yoker railway station (DC17/177)

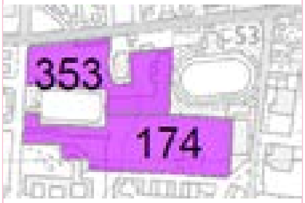
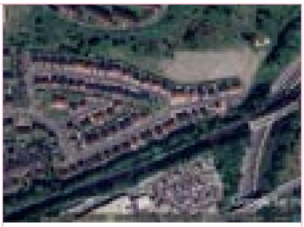
SITE 29	SITE CHARACTERISTICS	DEVELOPMENT
Adjacent to D Graham Cars, Albert Street, Alexandria **West Dunbartonshire** Site Code: 8410035  	Size: 0.12 hectares Owner: Other Private Period became vacant: 1980 or earlier Previous use: Residential - Housing DERCHAR: unknown SIMD rank: 1621 SIMD decile: 3  	Development potential: Uneconomic to Develop/Soft End Use LDP2 (2020 – unadopted). Not allocated  Not on Housing Land Audit No planning application

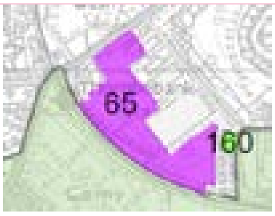
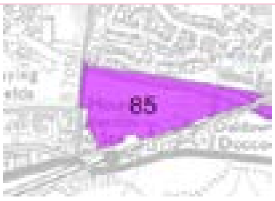
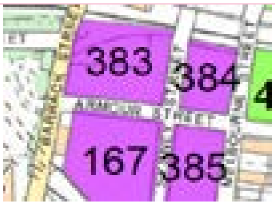
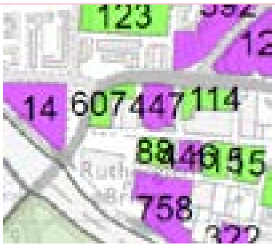
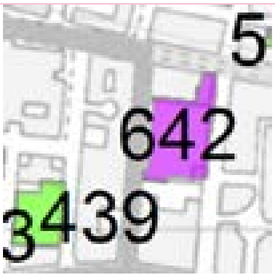
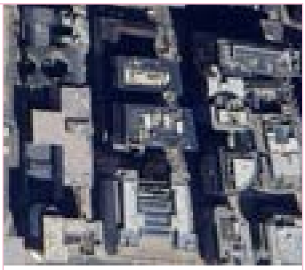
SITE 30	SITE CHARACTERISTICS	DEVELOPMENT
Castlegreen Street East, Castlegreen Street, Dumbarton **West Dunbartonshire** Site Code: 8410365 	Size: 1.69 hectares (0.59 on Dustes map) Owner: Private Gas Period became vacant: 1980 or earlier Previous use: Utility Services DERCHAR: Categories 1 and 2 SIMD rank: 3826 SIMD decile: 6 	Development potential: Developable - Medium Term LDP2 (2020 – unadopted). Not allocated  Not on Housing Land Audit Site looks like it is being used for storage.

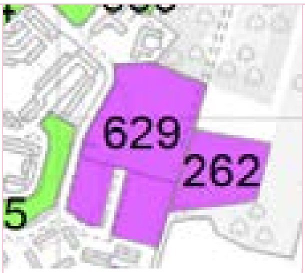
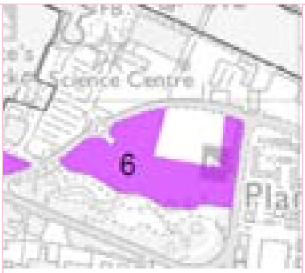
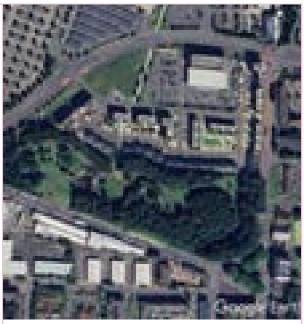
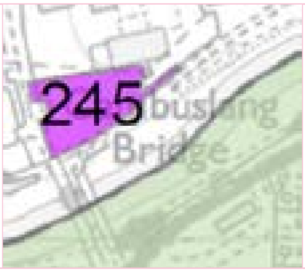
Sources: https://www.landcommission.gov.scot/our-work/housing-development/transforming-vacant-and-derelict-land;
Google Earth; SIMD.scot; Local Authority Planning Portals

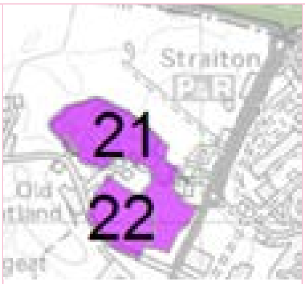
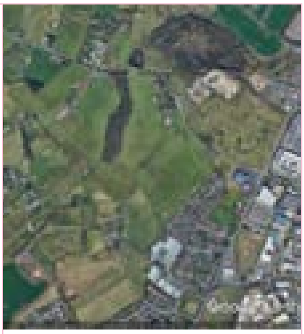
Appendix B - Sites reuse

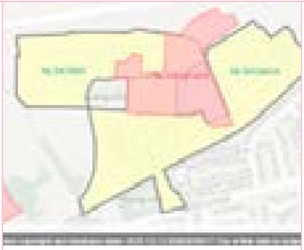
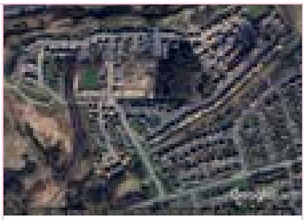
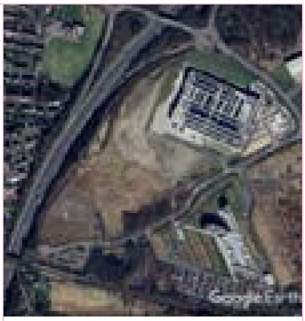
Site code RW10 **Craigpark Quarry** **By Ratho** 18.52 ha		Wavegarden / Lost Shore Surf Resort opened in November 2024. **Recreation & Leisure**	
Site code I203 **Ayr Road, Kilmarnock, East Ayrshire** remaining part of site 2.57 ha. Whole site now taken		**Industrial** unit built on the remaining part of this site (2.7 ha) (re-use not recorded yet by Scottish Government)	
Site code F/BONY/008 **Distillery Site, Bankier Road, Banknock B&B, Falkirk** Map code 14 3.96 ha		Nothing developed yet but an application for **residential** by Muir Homes is awaiting a decision. P/24/0141/FUL Construction of 74 Dwellinghouses and 4 Flats with Associated Infrastructure Including Associated Landscaping, Drainage, SUDS and Engineering Works https://banknock.muirhomesconsultations.co.uk/ However this has been recorded as **Site has Naturalised** by the Scottish Govenment	
Site code F/LARB/046 **Bellsdyke Road A, Bellsdyke Road, Stenhousemuir L&S, Falkirk** remaining part of site 0.37 ha. Whole site now taken		**Retailing.** Units have been built on the remaining land (0.37 ha). Units 1-5 Curragh Way, Bellsdyke Road, c. 8,500 sq.ft. Occupied by Tesco Express and Greggs Part of the site had prevously been developed for residential.	
Site code F/GRAN/005 **Site B, M-Nine Ind.Est., Grangemouth, Falkirk** 1.6 ha (18.2 ha remains on register)		P/21/0033/FUL Formation of Temporary Car Park and Associated Fencing and Floodlights (Retrospective). Looks like its currently used as open **storage** land. Application for formation of access P/23/0331/FUL on the part of site which remains on register.	

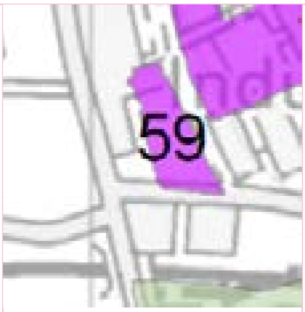
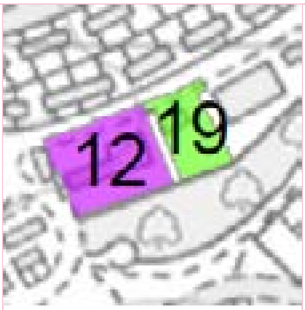
Site code CAR002 **Old Miners Institute, Main Street, Cardenden, Fife** 0.1 ha		The former Bowhill Miners' Institute has been redeveloped into 10 affordable social housing **residential** flats by Ore Valley Housing Association. Completed 2024	
Site code 549 **Nova Tech Park, Robroyston Business Park/ N Of The M8, Glasgow** Map code 594 17.64 ha (7.92 ha remains on register)		552,000 sq.ft. industrial facility for Harper Collins opened in 2025. **Manufacturing**	
Site code 374 **Torr Street/ Saracen Park, Glasgow** Map code 174 3.13 ha		Application for part of site. 20/02880/FUL Use of vacant site as car storage facility with landscaping, new fence line and re-direction of footpath. Applicant Allied Vehicles Ltd. Classed as **Manufacturing** by the Scottish Government	
Site code 558 **Red Road/ Broomfield Road, Glasgow** Map code 273 2.27 ha		**Residential**. Part of the Broomfield Road development. Partnership between Alexander Morton Homes, North Glasgow Housing Association and City and Building (Glasgow) LLP.	
Site code 843 **West Of Easter Queenslie Rd, Glasgow** 0.38 ha		20/00811/FUL Use of land for **storage** and distribution, formation of yard and erection of fencing. 220 Blairtummock Road. Applicant: Scotbark LLP	
Site code 916 **South Of 69 River Road, Glasgow** 3.55 ha		No change yet BUT Planning application pending consideration: 25/02364/FUL Erection of **residential** development (49no units) with associated access roads, landscaping, open space and associated infrastructure.	 Applicant: AS Homes Ltd. Classed as Recreation & Leisure by the Scottish Government

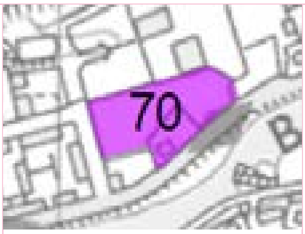
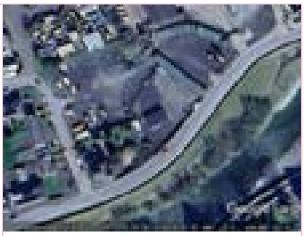
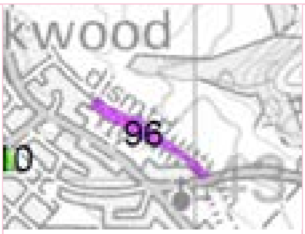
Site code 1257 **South Of 233 Thornliebank Road, Glasgow** 6.53 ha		**Residential** development by Bellway Homes	
Site code 1582 **Burntbroom Coup, S Of Greentree Dr. East Of Mt. Vernon Road, Glasgow** 6.78 ha		**Passive Open Space**	
Site code 1811 **Barrack Street/, Sydney Street/, Gallowgate, Glasgow** Map code 167 0.75 ha **Site Code 3642** **Melbourne Street Gallowgate/ Sydney Street, Glasgow** Map code 385 0.43 ha		Sites are part of the Calton Village **residential** development. (Meat Market)	
Site code 1825 **308 Main Street, Glasgow** Map code 14 1.29 ha		**Residential** development by Swan Group. 151 apartments for mid-market rent. Part of Clyde Gateway	
Site Code 1994 **W of York Street Broomielaw/ James Watt Street** Map code 642 0.58 ha		**Office** developments – 1 and 2 Atlantic Square, totalling c. 300,000 sq.ft. 	

Site code 2322 **Currie Street, Glasgow** 1.3 ha		Stockingfield Park, developed around Stockingfield Bridge. The bridge opened in December 2022 and is an active travel bridge which provides an off-road link for pedestrians and cyclists. **Recreation & Leisure**	
Site code 2820 **St Colettes School, Abbeycraig Road, Easterhouse, Glasgow** Map code 629 3.33 ha		**Residential** comprising 84 newbuild 2 storey houses and flats for Lochfield Park Housing Association	
Site code 3156 **S of Govan Road (Aka Festival Business Park), Glasgow** 4.28 ha		**Residential** development by CALA. Apartments and townhouses. Small area of site remains undeveloped although this has a pending application 25/00774/FUL Erection of flatted residential development (49no units), with retail unit (Class 1A), associated car parking, and landscaping.	
Site code 3376 **Cambuslang Road/, Clydesmill Drive, Glasgow** 0.8 ha		New build bespoke 25,000 sq.ft. **industrial unit** for CCG Scotland. **Other General Industrial**	
Site code 3338 **Ruchill Hospital, Bilsland Drive, Glasgow** 1.05 ha (16.17 ha remains, but looking at development not sure this is accurate)		Bellway Homes is developing the site into c 400 **residential** homes (re-use not recorded yet by Scottish Government)	

Site code 806 BR5 **Radio Station, Lower Brora, Brora, Highland** 0.87 ha Cannot identify site on VDL maps, but most likely this taken from a planning applications		Application to convert to **self catering accommodation.** 20/00126/FUL Change of use and conversion of building to form self catering accommodation and formation of 12 **caravan / motorhome pitches.** Approved October 2020. In operation. **Recreation & Leisure**	
Site code BL02 **Refuse Tip, Old Pentland Loanhead, Midlothian** Map code 21 Site code BL03 Sand Quarry, Old Pentland, Loanhead, Midlothian Map code 22		**Site has Naturalised.** But land is included in CALA's proposals for Old Pentland, a proposed mixed use commercial and residential Proposal of application notice for **mixed use** development including residential, employment, commercial and retail uses. Ref. No: 24/00752/PAC development on land west of Straiton Road in Midlothian.	
Site code NL008491092 **Housing Site NLMK0566, Sikeside Street Sikeside, Coatbridge, North Lanarkshire** 0.41 ha Cannot identify site on a VDL map, but most likely this site taken from a planning application		**Residential** development of Council Homes by Allanwater Developments Ltd in an agreement with North Lanarkshire Council, completed in 2024. 20/01188/FUL 12 Terraced Houses and 12 Flats Associated Parking, Landscaping and Infrastructure	
Site code NL008501265 **Link Park Plot A2 (NLS00376), Edinburgh Road, Newhouse, North Lanarkshire** 2.88 ha Cannot identify site on a VDL map, taken from Clydeplan Industrial and Business Land supply monitoring report 2026/17		Industrial development. Phase 3 by Fusion Assets is a high specification Net Zero Carbon Enabled 19,232 sq.ft. unit. **Storage** 	

Site code NL008501417 Prologis - West Site - B1 & B2 Edinburgh Road, Newhouse, North Lanarkshire 0.75 ha (0.9 ha remains on the register, although this looks to be under development) Cannot identify site on a VDL map, Tken from Clydeplan Industrial and Business Land supply monitoring report 2026/17		Link Park Phase 2 is a 16,300 sq.ft. **industrial** unit by Fusion Assets and occupied by Yunex Traffic. (re-use not recorded yet by Scottish Government) 	
Site code NL008520248 Site Of Former Stoneyetts Hospital North (NLSK0441), Gartferry Road, Moodiesburn, North Lanarkshire 3.66 ha (4.33 ha remains this is shown in red on the map extract)		**Residential** development, also looks like part of the remaining site is being developed (re-use not recorded yet by Scottish Government)	
Site code NL008520328 Gartcosh Interchange West (Site 3 Remainder), Craignethan Drive, Gartcosh, North Lanarkshire 6.66 ha (6.8 ha remaining, this is shown in red on the map extract opposite)		Guala Closures opened its 169,500 sq.ft. **manufacturing** production facility in 2025. (re-use not recorded yet by Scottish Government)	
Site code NL008501463 Ravenscraig East - North Site Remainder, Plantation Road, Ravenscraig, Motherwell, North Lanarkshire 1.05 ha (11.27 remains, shown as the larger blue area)		Unable to identify actual area of take-up but the area all around the remaining V & DL site is **residential**. (re-use not recorded yet by Scottish Government)	

Site code NL008501545 Land To North East Of No 117 Newarthill Road, Carfin, Motherwell, North Lanarkshire 1.14 ha Cannot identify site on a VDL map, but most likely this site taken from a 2006 planning application		Two phases of **residential** development now complete. 18/01645/FU, 31 Dwellinghouses by Clyde Valley HA And Ltd Wilson Developments. and 20/00349/FUL, Residential Development of 13 Units and Associated Parking by Wilson Developments	
Site code 1037 Stanley Mills, Stanely, Perth and Kinross 0.25 ha		21/02111/LBC. East Range Stanley Mills Mill Brae Stanley, Part demolition of derelict weaving sheds, garage and ancillary buildings Stanley Mills have been redeveloped for housing. This site refers to East Range. Seems part demolition may be the reason the site is removed from the register.	 (re-use not recorded yet by Scottish Government)
Site code 8510569 Queen Elizabeth Avenue, Hillington, Renfrewshire 1.32 ha		c. 40, 000 sq.ft. industrial unit for manufacturing built in 2024. Occupied by Nexus **Manufacturing.**	
Site code HAWICK038 Factory, Fairhurst Drive, Hawick, Scottish Borders Map ref 12 remaining part of site 0.15 ha. Whole site now taken 0.15 ha		This site and the adjoining site (ref 19) have been developed for **residential** by the JR Group for Scottish Borders Housing Association, comprising 12 homes.	 

Site code HAWICK040 **Gasworks Site, Mansefield Road, Hawick, Scottish Borders** 0.73 ha		Storage containers by Redpath Self Storage on part of site. Application in 2021 for Engineering works to enable site remediation and associated restoration of land. Followed with 23/00982/FUL Installation of perimeter fence with 2 No gated access points and access roads by Dalton Redpath Surfacing	
Site code SELKIRK28 **Site Of Former St Marys West Church, Ettrick Terrace, Selkirk, Scottish Borders** 0.12 ha		Single **residential** home. 20/01563/FUL Erection of dwellinghouse	
Site code 8370259 **Disused Railway, Off Lanark Road Kirkmuirhill, South Lanarkshire** 1.65 ha		**Other.** But proposals by Bellway for 122 **residential** homes on this and the adjoining site (P/25/0023/PAN) Application for restoration of railway sidings and reuse of material as fill for land grading approved in 2022	
Site code 8445302 **Southcroft Road, Rutherglen, South Lanarkshire** 1.24 ha (1.59 remains)		Part of site is used for motorhome **storage.** (re-use not recorded yet by Scottish Government)	
Site code VD0092 **Corbiewood, Pirnhall Road, Bannockburn, Stirling** 0.91 ha		Site is part of South Stirling Gateway. Stirling Councils V & DL Audit 2023 notes the site has been removed from the Register and **residential** development has started on site.	

Sources: V & D L mapping in Scottish Government website; Google Earth, Local Authority Planning Portals, internet searches

Ma tha sibh ag iarraidh lethbhreac den sgrìobhainn seo sa Ghàidhlig, cuiribh post-d gu **commsteam@landcommission.gov.scot** no cuiribh fòn gu **01463 423 300**.

If you would like to request a copy of this document in Gaelic, please email **commsteam@landcommission.gov.scot** or call **01463 423 300**.

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