



**SAL**

SCOTTISH  
ASSOCIATION  
OF LANDLORDS

The 2026 Scottish Parliament elections are a crossroads for Scotland's private rented sector (PRS) and housing more broadly.

Amid the ongoing housing emergency, the need for more housing to be made available for individuals and families has never been more acute.

The Scottish Association of Landlords are committed to working with the next Scottish Government to build confidence in the PRS so that we can create a housing market that works for all.

See [bit.ly/SAL\\_unite](https://bit.ly/SAL_unite) for more information on our five-year strategy.

## To that end, we propose that the next Scottish Government should:

**1** **Publish a PRS strategy** which recognises the important role the sector plays in Scotland's housing market and outlines the Government's vision for what proportion of the housing market the PRS should comprise.

**2** **Commit to proportionate legislation** which balances the needs of landlords and tenants, including secondary rent control legislation which ensures landlords who have kept their rent significantly below market value to assist their tenants, are not prevented from resetting the rent to market value for the next set of tenants.

**3** **Focus on the enforcement of current legislation** rather than introducing new requirements in the sector.

**4** **Properly resource and seek efficiencies in the housing tribunal** to reduce the unacceptably long wait times that landlords and tenants currently experience when raising an action.

**5** **Abolish the LBTT Additional Dwelling Supplement**, which acts as a barrier to investment in the sector, and commit to work with the UK Government to abolish the damaging section 24 changes to the taxation of mortgage interest.

**6** **Work with the UK Government** to ensure that local housing allowance rates are raised annually in line with rental growth.

**7** **Invest in social housing** to ensure there are affordable housing options for households at all income levels.

**8** **Ensure landlords are given sufficient lead time to comply with a future minimum energy efficiency standard** and that suitable exemptions and financial support are in place to ensure this legislation is balanced and proportionate.

**9** **Progress proposals to reform Scotland's tenement law.**

**10** **Continue to invest** in the good work carried out by the Empty Homes Partnership.