

CLARITY GUIDES

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LONG-TERM · SHORT-TERM · AIRBNB · ROOMS

Letting Your Property in Scotland

*A clear guide to the rules, the licences, the tax
and the checklists, with Fife examples*



About this guide



Letting a home in Scotland can mean a long-term tenant, holiday guests, an Airbnb listing or a lodger in your spare room. Each route has its own law, its own paperwork and its own tax rules, and Scotland does most of it differently from England.

This guide sets the four routes side by side, then walks through each one: landlord registration and the Private Residential Tenancy, the short-term let licence, safety certificates, deposits, rates and council tax, the Visitor Levy, and the tax on your profits. It finishes with checklists, a yearly calendar, common mistakes and myths. There are Fife examples throughout, from St Andrews and the East Neuk to Kirkcaldy and Dunfermline.

Part one	Choosing: the four ways to let, a side-by-side comparison, renting a room, and the checks to make before you decide.
Part two	Long-term letting: registration, the tenancy, rent, deposits, repairs and safety, energy, ending a tenancy, the Tribunal, the Housing (Scotland) Act 2025 and letting agents.
Part three	Short-term lets and Airbnb: licensing, Fife fees, safety conditions, planning, insurance, platform fees, the Visitor Levy, rates and running it day to day.
Part four	Money: income tax, expenses, finance costs, Making Tax Digital, buying to let and selling.
Part five	Toolkit: checklists, a compliance calendar, mistakes, myths and useful contacts.

Education only. Not legal or tax advice. Every property and every person's tax position is different. For a tenancy dispute, an eviction or a licence refusal, speak to a Scottish solicitor. For tax, speak to a qualified accountant or tax adviser, or HMRC.

How we checked. Facts come from official sources (legislation.gov.uk, gov.scot, mygov.scot, the Scottish Landlord Register, Fife Council, HMRC and GOV.UK, Revenue Scotland and the Scottish Assessors), checked in October 2026. Typical costs and market figures are marked **estimate** with their source. Rules, fees and tax rates change often in this area, so check the live figure before you rely on it.

Who writes Clarity Guides? Clarity Guides are free, independent explainers. We are not letting agents, solicitors or accountants, we do not take commission from anyone named in this guide, and inclusion is not an endorsement.

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Where should I start?



You do not need to read this guide in order. Pick the line that sounds most like you.

“Which kind of letting suits me?”	The four ways to let (ch. 1), the side-by-side comparison (ch. 2) and a worked example (ch. 32).
“I want a long-term tenant”	Registration (ch. 5), the tenancy (ch. 6), deposits (ch. 8), safety (ch. 9–10) and the checklist (ch. 33).
“I want to do Airbnb or holiday lets”	The licence (ch. 17–19), safety conditions (ch. 20), planning (ch. 21) and rates (ch. 25).
“Just a spare room”	Renting a room and Rent a Room relief (ch. 3). Guests for a few nights still need a licence (ch. 18).
“What about tax?”	Income tax (ch. 28), expenses and mortgage interest (ch. 29), Making Tax Digital (ch. 30).
“I’m buying a place to let”	ADS, mortgages and selling later (ch. 31), and our Buying a House in Scotland guide.
“It’s in St Andrews or the East Neuk”	Planning and control areas (ch. 21), the Visitor Levy (ch. 24) and Fife pricing (ch. 27).
“I’m already letting”	What changed in 2025–26 (ch. 14), the yearly calendar (ch. 35) and common mistakes (ch. 36).

“In Scotland you need permission before you let: landlord registration for a tenant, a licence for short-term guests.”

THE RULE MOST OFTEN MISSED