Groupings of Amendments for Stage 2

This document provides procedural information which will assist in preparing for and following proceedings on the above Bill. The information provided is as follows:

- the list of groupings (that is, the order in which amendments will be debated). Any procedural points relevant to each group are noted;
- the text of amendments to be debated during Stage 2 consideration, set out in the order in which they will be debated. **THIS LIST DOES NOT REPLACE THE MARSHALLED LIST, WHICH SETS OUT THE AMENDMENTS IN THE ORDER IN WHICH THEY WILL BE DISPOSED OF.**

Groupings of amendments

**Non-domestic rates: treatment of premises undergoing renovation**
15

**Restriction of power to increase non-domestic rates: exclusion of certain unoccupied public sector buildings**
16

**Restriction of power to increase non-domestic rates and council tax: wilfully unoccupied properties**
11, 13, 14

**Power to increase non-domestic rates for unoccupied properties: consultation and procedure**
17, 18, 19, 2, 3

**Non-domestic rates: reason for different treatment of unoccupied industrial premises**
12

**Non-domestic rates: treatment of previously unoccupied premises**
5

**Introduction of power to increase non-domestic rates for unoccupied properties**
1

**Guidance on minimum state of repair below which non-domestic rates and council tax not payable**
20, 23
Council tax: restriction on level of increase for unoccupied properties etc.
6, 21, 7, 7A

Council tax: treatment of unoccupied social housing
22, 24

Council tax: penalties for failure to provide correct information regarding certain properties
8, 9, 10

Abolition of housing support grant: provision of transitional assistance
4
Amendments in debating order

**Non-domestic rates: treatment of premises undergoing renovation**

Margaret Mitchell

15 In section 1, page 1, line 7, at end insert—

   "(2A) Regulations under subsection (2) may not make provision which would result in the rates payable in respect of lands and heritages which are being structurally repaired, improved or reconstructed being the rates mentioned in subsection (3) at any time during which the lands and heritages are incapable of occupation due to such repair, improvement or reconstruction.".

**Restriction of power to increase non-domestic rates: exclusion of certain unoccupied public sector buildings**

Anne McTaggart

16* In section 1, page 1, line 12, after <90%> insert <(or, in relation to lands and heritages the rates in respect of which are payable by a local authority or health board, 50%)>

**Restriction of power to increase non-domestic rates and council tax: wilfully unoccupied properties**

Margaret Mitchell

11 In section 1, page 1, line 13, at end insert—

   "(3A) The Scottish Ministers may not exercise their power under subsection (3) to prescribe a percentage above 50% except in relation to lands and heritages (which fall within a class prescribed by regulations under subsection (2)) which have been wilfully left unoccupied for a period exceeding 10 years.

   (3B) If, by virtue of subsections (3) and (3A), a percentage above 50% has been prescribed, the following factors are to be taken into account in determining whether particular lands and heritages are to be regarded as having been wilfully left unoccupied—

   (a) how often the lands and heritages have been advertised for sale or let;

   (b) how often offers to buy or let the lands and heritages have been made and the reasons why such offers have not resulted in the lands and heritages being occupied;

   (c) the state of repair of the lands and heritages; and

   (d) any other steps taken by the person entitled to possession of the lands and heritages to encourage occupation of the lands and heritages.”.
In section 2, page 2, line 5, at end insert—

“(1A) The Scottish Ministers may not exercise their power under subsection (1) to increase the amount of council tax payable in respect of a chargeable dwelling and any day above the amount that would be payable if, on that day, there was a resident of the dwelling except in relation to dwellings which have been wilfully left unoccupied for a period exceeding 10 years.”.

In section 2, page 2, line 8, at end insert—

“(4A) A power conferred under subsection (2)(b)(ii) may not permit local authorities to modify regulations under this section so as to increase the amount of council tax payable in respect of a chargeable dwelling and any day above the amount that would be payable if, on that day, there was a resident of the dwelling except in relation to dwellings which have been wilfully left unoccupied for a period exceeding 10 years.

(4B) If, by virtue of subsection (1) and either subsection (1A) or (2)(b)(ii) (read with subsection (4A)), the council tax payable in respect of a chargeable dwelling in an area and any day is permitted to be higher than the amount that would be payable if, on that day, there was a resident of the dwelling, the following factors are to be taken into account in determining whether particular dwellings in that area are to be regarded as having been wilfully left unoccupied—

(a) how often the dwelling has been advertised for sale or let;
(b) how often offers to buy or let the dwelling have been made and the reasons why such offers have not resulted in the dwelling being occupied;
(c) the state of repair of the dwelling; and
(d) any other steps taken by the owner of the dwelling to encourage occupation of the lands and heritages.”.

In section 1, page 1, line 13, at end insert—

“(a) in subsection (5), at the beginning insert “Subject to subsection (6),”,”
(b) after subsection (5), insert—

“(6) The first regulations made under subsection (3) are subject to the affirmative procedure.”.
THIS IS NOT THE MARSHALLED LIST

John Pentland

18 In section 1, page 1, line 22, at end insert—

<\(\ )\> In section 24A—

(a) in subsection (6), at the beginning insert “Subject to subsection (7),”,

(b) after subsection (6), insert—

“(7) The first regulations made under subsection (4)(b)(ii) are subject to the affirmative procedure.”.>

John Pentland

19 In section 1, page 1, line 22, at end insert—

<\(\ )\> After section 24A insert—

“24AA Consultation on certain regulations

Before making the first regulations under each of section 24(3) or 24A(4)(b), the Scottish Ministers must—

(a) consult—

(i) such persons as appear to them to be representative of the interests of persons likely to be affected by the proposed regulations about the likely impact on those interests of the proposed regulations being made, and

(ii) such other persons (if any) as they consider appropriate, and

(b) lay before the Scottish Parliament a report summarising the outcome of that consultation.”.

Sarah Boyack

2 In section 5, page 4, line 5, leave out <section 4> and insert <sections 1 and 4>

Sarah Boyack

3 In section 5, page 4, line 5, at end insert—

<\(1A\) Section 1 comes into force on such day as the Scottish Ministers may by order appoint.

(1B) Before making an order under subsection (1A), the Scottish Ministers must—

(a) consult—

(i) such persons as appear to them to be representative of the interests of persons likely to be affected by any exercise of the powers conferred by sections 24 and 24A of the Local Government (Scotland) Act 1966 (c.51) (as those sections would be amended by section 1) about the likely impact on those interests of the exercise of those powers, and

(ii) such other persons (if any) as they consider appropriate, and

(b) lay before the Scottish Parliament a report summarising the outcome of that consultation.”>
Non-domestic rates: reason for different treatment of unoccupied industrial premises

Margaret Mitchell

12  In section 1, page 1, line 13, at end insert—

<(  ) In section 24, after subsection (5), insert—

“(6) Any regulations under subsection (2) which—

(a) provide for the rates payable in respect of retail lands and heritages at any time to be the rates mentioned in subsection (3); but

(b) do not so provide in relation to industrial lands and heritages,

must be accompanied when laid before the Scottish Parliament by an explanation for this difference in treatment.”>.

Non-domestic rates: treatment of previously unoccupied premises

Derek Mackay

5  In section 1, page 1, line 22, at end insert—

<(  ) In section 24B (certain lands and heritages to be treated as unoccupied), after subsection (2) insert—

“(3) The Scottish Ministers may provide by regulations that lands and heritages falling within a class prescribed by the regulations are to continue to be treated as unoccupied, for the purposes of section 24 (apart from subsection (4) of that section), for such period after becoming occupied as the regulations specify.

(4) Regulations under subsection (3) are subject to the negative procedure.”>.

Introduction of power to increase non-domestic rates for unoccupied properties

Jim Hume
Supported by: Margaret Mitchell

1  Leave out section 1

Guidance on minimum state of repair below which non-domestic rates and council tax not payable

Margaret Mitchell

20  After section 1, insert—

<Inclusion of unoccupied properties in valuation roll

In section 3 of the Local Government (Scotland) Act 1975 (c.30) (provisions supplementary to sections on valuation roll), before subsection (1), insert—
“(A1) The Scottish Ministers must issue guidance as to a minimum state of repair that unoccupied lands and heritages must be in in order to be included in the valuation roll.”.

Margaret Mitchell
23  In section 3, page 2, line 14, at end insert—

< ( ) In section 72 (dwellings chargeable to council tax), after subsection (5), insert—

“(5A) The Scottish Ministers must issue guidance as to a minimum state of repair that an unoccupied property previously used as a dwelling must be in in order to fall within the definition of “dwelling” in subsection (2).”.

Council tax: restriction on level of increase for unoccupied properties etc.

Derek Mackay
6  In section 2, page 2, line 5, at end insert—

<(  ) After subsection (1) insert—

“(1A) A variation provided under subsection (1) may not increase the amount of council tax payable in respect of a chargeable dwelling and a day by more than the amount calculated in respect of the dwelling and the day in accordance with section 78 of the Local Government Finance Act 1992 (basic amounts payable).”.

(  ) In subsection (2)(b)—

(a) sub-paragraph (i) is repealed,

(b) in sub-paragraph (ii), for “they make provision” substitute “a different amount of variation, or no variation, applies”.

Anne McTaggart
21  In section 2, page 2, line 5, at end insert—

<(  ) After subsection (1) insert—

“(1A) A variation provided under subsection (1) may not increase the amount of council tax payable in respect of a chargeable dwelling and a day by more than half of the amount calculated in respect of the dwelling and the day in accordance with section 78 of the Local Government Finance Act 1992 (basic amounts payable).”.

Derek Mackay
7  In section 2, page 2, leave out lines 7 and 8 and insert <, for the words from “set” to the end of the subsection substitute “—

(a) increase the amount of council tax payable in respect of a chargeable dwelling and a day by more than the amount calculated in respect of the dwelling and the day in accordance with section 78 of the Local Government Finance Act 1992,

(b) contravene any limits that may be specified in the regulations.”.
7A As an amendment to amendment 7, line 4, after <than> insert <half of>

**Council tax: treatment of unoccupied social housing**

Margaret Mitchell

22 In section 2, page 2, line 5, at end insert—

<(< ) After subsection (2) insert—

“(2A) Regulations under subsection (1) may not provide (or allow provision to be made by local authorities) for unoccupied dwellings owned by a local authority or a registered social landlord to be treated more favourably than other unoccupied dwellings solely on the ground of that ownership.”.>

Margaret Mitchell

24 In section 3, page 2, line 14, at end insert—

<(< ) In section 72 (dwellings chargeable to council tax), after subsection (7), insert—

“(7A) Regulations under subsection (6) may not provide for unoccupied dwellings owned by a local authority or registered social landlord to be treated differently from other unoccupied dwellings solely on the ground of that ownership (except where dwellings are being kept unoccupied with a view to them being demolished within a reasonable period of time).”.

**Council tax: penalties for failure to provide correct information regarding certain properties**

Derek Mackay

8 In section 3, page 3, line 19, leave out <£200> and insert <£500>

Derek Mackay

9 In section 3, page 3, line 26, leave out <£200> and insert <£500>

Derek Mackay

10 In section 3, page 3, line 31, at end insert <,

( ) after “£200” insert “, or of an amount not exceeding £500 if the request is under any provision included in regulations under paragraph 4(5B) of Schedule 2,”.>

**Abolition of housing support grant: provision of transitional assistance**

Tavish Scott

4 After section 4, insert—
<Transitional assistance for certain local authorities

(1) The Scottish Ministers must, no later than 31 March 2013, make arrangements for the provision, on a decreasing basis over the three years beginning 1 April 2013, of financial assistance to mitigate the effect on each affected authority of the abolition of housing support grants.

(2) The amount of assistance to be provided to an affected authority under subsection (1) must be agreed between the Scottish Ministers and the affected authority.

(3) In this section, “affected authority” means a local authority which was in receipt of a housing support grant in the year beginning 1 April 2012.>