

Parliamentary Bureau – Non-Domestic Rates (Liability for Unoccupied Properties) (Scotland) Bill: Timetable and Parliamentary Procedure

Introduction

1. The Cabinet Secretary for Finance and Local Government has today, 24 November, introduced the [Non-Domestic Rates \(Liability for Unoccupied Properties\) \(Scotland\) Bill](#). The Bill reverses a repeal made in error by the [Non-Domestic Rates \(Scotland\) Act 2020](#) in relation to liability for the payment of non-domestic rates for unoccupied properties. The Bill establishes the position in law, with retroactive effect from 1 April 2023, whereby liability for rates in respect of unoccupied properties falls on their owner, subject to any reliefs that local authorities or the Scottish Ministers may choose to put in place under existing discretionary powers.

Parliamentary procedure

2. It is understood that the Scottish Government intends to propose that the Parliament agrees to treat the Bill as an Emergency Bill.
3. If the Government does so, the Bureau will be required to schedule time for the Parliament to debate a motion to this effect (which can be in the name of any Cabinet Secretary or Minister).
4. It is understood that the Government will be proposing that the debate on whether to treat the Bill as an Emergency Bill take place on Tuesday 25 November.
5. If the Parliament agrees to treat the Bill as an Emergency Bill, the default position set out in Rule 9.21 of Standing Orders is that the Bill is referred straight to the Chamber for a debate and decision on the general principles, without any requirement for committee consideration of, or a report on, the general principles. The default position is also that all three stages are dealt with on the same day, with Stage 2 being considered by a Committee of the Whole Parliament.

Timetable

6. Under Rule 9.21.2, the Bureau can propose by motion that the Parliament agree an alternative to the default timescale (i.e. to take the three Stages more quickly than the normal legislative process would permit, but giving more time for scrutiny than taking all three stages on the same day would allow).
7. Subject to the Parliament's agreement to treat the Bill as an Emergency Bill, it is understood that the Government is proposing the following timetable—
 - Stage 1 debate on the afternoon of Wednesday 26 November
 - Stage 2 proceedings (Committee of the Whole Parliament) on afternoon of Thursday 27 November

- Stage 3 proceedings (both amendment proceedings and debate) on the afternoon of Thursday 27 November.

8. A draft motion to give effect to this timetable is attached in the Annex.

Deadlines for lodgings amendments at Stages 2 and 3

9. Rule 9.12.7 provides for the Presiding Officer to determine the deadlines that should apply for lodging amendments to an Emergency Bill. If the Presiding Officer does not make such a determination, the standard lodging deadlines for a Bill apply.

10. The timetable proposed for considering the stages of the Bill means that the standard lodging deadlines are not suitable. The deadline for lodging amendments for Stage 2 proceedings is likely to be **Thursday 27 November at 10 am**, but that is subject to further discussion before a determination is sought from the Presiding Officer.

11. In proposing the deadline, the Presiding Officer will seek to balance the need to allow for some time after the end of the preceding Stage for amendments to be lodged and the need to ensure that any amendments lodged are published in time for all Members to be able to consider them prior to relevant proceedings. If the amendment deadline is 10 am, the aim would be to seek to issue the Marshalled List and Groupings by 12 noon, in order that Members have sufficient time before Stage 2 proceedings (obviously this will be dependent on volumes of amendments) to prepare speaking notes etc.

12. The determination of the Presiding Officer in relation to the Stage 2 deadline will be announced in the Business Bulletin and notified to Members by email at the appropriate point.

13. In terms of the deadline for Stage 3 amendments, we expect that, following the end of Stage 2, the Presiding Officer will suspend proceedings to consult the Cabinet Secretary (as the member in charge of the Bill), the Minister for Parliamentary Business and other business managers on arrangements for Stage 3. As for Stage 2, the Presiding Officer may then determine a deadline for lodging amendments, balancing the need to allow for some time for lodging with the need for amendments to be selected and grouped and documents published. The agreed arrangements will be announced to the Parliament and then a further suspension announced. Members will also be notified of the deadline by email.

Recommendation

14. The Bureau is invited to discuss and agree the proposed approach for this Bill.

Parliamentary Business Team
November 2025

ANNEX

Non-Domestic Rates (Liability for Unoccupied Properties) (Scotland) Bill

That the Parliament agrees that the Non-Domestic Rates (Liability for Unoccupied Properties) (Scotland) Bill be treated as an Emergency Bill.

Non-Domestic Rates (Liability for Unoccupied Properties) (Scotland) Bill: Timetable and Procedures for Consideration

That, subject to the Parliament's agreement that the Non-Domestic Rates (Liability for Unoccupied Properties) (Scotland) Bill be treated as an Emergency Bill, the Parliament agrees to consider the Non-Domestic Rates (Liability for Unoccupied Properties) (Scotland) Bill as follows—

Stage 1 on Wednesday 26 November 2025;

and, subject to the Parliament's agreement of the general principles of the Bill, Stages 2 and 3 on Thursday 27 November 2025.