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16 October 2025

Dear Convener

## Use of Common Law Powers to Appoint a Chair of the Independent Review of the valuation for licensed hospitality premises

The Programme for Government 2025-26 committed government to commissioning an independent review on the valuation methodology applied to non-domestic property in the licensed hospitality sector. This commitment recognised the ongoing concerns raised by the licensed hospitality sector on the valuation methodology applied to non-domestic property in this sector.

An independent Chair will be appointed, using Common Law powers, in order to ensure that the review is conducted with impartiality and objectivity. I am writing to inform you that I have invited BJ Gill KC to chair the independent review of valuation of licensed hospitality premises and that he has accepted this appointment. A daily rate will be payable to Mr Gill.

Mr Gill KC is an Advocate Depute, and previously he had a general practice in public and administrative law and valuation for rating. He has acted for both Assessors and ratepayers in appeals in all forums and appeared in many of the most important and high-value cases in the Lands Valuation Appeal Court in the last decade. I welcome the expertise and skills which Mr Gill will bring to the role, and he will be supported by a panel of group members which together will comprise a Review Group.

The findings of the Independent Review will be reported by the end of 2026, and will be considered in advance of the 2029 revaluation cycle.

## **IVAN McKEE**