



T: 0300 244 4000
E: scottish.ministers@gov.scot

Convener
Social Justice, Housing and Local Government Committee
Scottish Parliament
Edinburgh
EH99 1SP

By email

06/10/2026

Dear Convener

I am writing regarding the draft Non-Domestic Rates (Electronic Notices) (Scotland) Regulations 2026. These will improve the efficiency of public services by allowing firstly local authorities to send reminder notices electronically when agreed to in writing by both the recipient and the local authority, and secondly assessors to correspond with the operators of self-catering units electronically where agreed to in writing by the recipient.

These regulations will be made in exercise of the powers conferred by section 22 of the Non-Domestic Rates (Scotland) Act 2020 ("the 2020 Act") and section 72(4) of the Local Government Finance Act 1992. Before laying a draft of a Scottish statutory instrument containing regulations under section 22 of the 2020 Act before the Scottish Parliament, the Scottish Ministers must, in accordance with section 23(2), consult—

(a) such person or persons as appear to the Scottish Ministers to represent the interests of—

- (i) local authorities, or
- (ii) assessors,

as the Scottish Ministers consider appropriate,

(b) such person or persons as appear to the Scottish Ministers to represent the interests of ratepayers or potential ratepayers, and

(c) such other persons as the Scottish Ministers consider appropriate.

Section 23(2) also requires that Scottish Ministers notify the Scottish Parliament about the consultation as soon as possible after it has commenced and I am therefore writing to notify you that my officials are consulting the Scottish Assessors Association, COSLA, Scottish Ratepayers' Association, Scottish Rating Surveyors' Association and the Association of Scotland's Self Caterers on this draft instrument.

I will of course have regard to any comments made in response to the consultation before laying the draft regulations with Parliament. These will be subject to the affirmative procedure and I look forward to discussing them in due course with the Committee.

As you will be aware, a comprehensive review of rates is being undertaken to examine improvements and reforms that can be made to the system while an independent panel is being appointed to examine the outcome of the 2026 non-domestic property revaluation following reports of inconsistent valuations. This work builds on our commitment to examine the impact and configuration of all our reliefs in advance of the next revaluation on 1 April 2029.

The importance of broader improvements to system design should not be overlooked during this scrutiny. Measures such as facilitated information-sharing between local authorities, Assessors and ratepayers, which are at the heart of these draft regulations, form an important part of our commitment to improving the efficiency and effectiveness of public services. We will continue to work closely with COSLA and other key stakeholders to deliver further improvements to the non-domestic rates system.

Yours sincerely,

A handwritten signature in dark ink, consisting of stylized, overlapping loops and a long horizontal stroke extending to the right.

HANNAH MARY GOODLAD