



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

Conveners
Social Justice, Housing and Local Government Committee
Standards, Procedures and Public Appointments Committee

Scottish Parliament
Edinburgh
EH99 1SP

By email

06/10/2026

Dear Conveners

Independent Review of the valuation for licensed hospitality premises - new Review Group member

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 (the “Murphy Review”). This commitment recognised the ongoing concerns raised by the licensed hospitality sector on the valuation methodology applied to non-domestic property in this sector.

I recently wrote to you to inform you of the appointment of Jonathan Murphy, an Advocate as the new Chair of the Review following the resignation of Solicitor General BJ Gill KC. I am now writing to inform you of the appointment of a new member of the Group, Gavin Oag, following the resignation earlier this year of Hugh Munro. Mr Oag has extensive experience in valuation for rating having recently retired after 39 years with the Grampian Assessor, which included 22 years as the Depute Assessor.

The other members of the Review Group, Alison Andrews, Robert Mowat and Graham Whyte will continue in their roles.

As set out when the review was commissioned, its findings will be considered in advance of the 2029 revaluation cycle. While this remains the case, the timetable for the review to report has been extended to summer 2027, to allow the new Chair sufficient opportunity to consider the work completed to date and finalise the review. The Government is grateful for the work undertaken to date and expects the review to resume shortly under the leadership of the new Chair.

Yours sincerely,

A handwritten signature in black ink, featuring a stylized 'H' and 'M' followed by a long horizontal stroke.

HANNAH MARY GOODLAD