The Scottish Parliament
Pàrlamaid na h-Alba

Social Justice, Housing and Local Government Committee

Jenny Gilruth MSP
Deputy First Minister and Cabinet Secretary for Finance and Local Government
Scottish Government

By email only

17 November 2026

Dear Deputy First Minister,

Update on review of 2026 non-domestic rates revaluation

The Social Justice, Housing and Local Government Committee notes your announcement on 23 June 2026 that an independent panel would be established to undertake a rapid review of the outcomes of the 2026 non-domestic rates revaluation.

The Committee understands that the panel was tasked with examining allegedly anomalous valuations and their overall impact, and with reporting to ministers within three months of its appointment, including recommendations on how any identified issues might be addressed.

The Committee would welcome an update on progress with this work. In particular, it would be grateful for information on whether the panel has now reported to ministers, the key findings and recommendations arising from the review, and how the Scottish Government intends to respond to those findings and take forward any resulting actions.

The Committee would be grateful for a response by 4 December 2026.

Yours sincerely,



Craig Hoy MSP
Convener of the Social Justice, Housing and Local Government Committee

Contact: Social Justice, Housing and Local Government Committee, The Scottish Parliament, Edinburgh, EH99 1SP. Email SJHLG.Committee@parliament.scot. We welcome calls through Relay UK and in BSL through Contact Scotland BSL.