

Non-Domestic Rates (Scotland) Bill

Delegated Powers Memorandum

Introduction

1. This memorandum has been prepared by the Scottish Government in accordance with Rule 9.4A of the Parliament's Standing Orders, in relation to the Non-Domestic Rates (Scotland) Bill. It describes the purpose of each of the subordinate legislation provisions in the Bill and outlines the reasons for seeking the proposed powers. This memorandum should be read in conjunction with the Explanatory Notes and Policy Memorandum for the Bill.

2. The contents of this Memorandum are entirely the responsibility of the Scottish Government and have not been endorsed by the Scottish Parliament.

Outline of Bill provisions

3. The Bill implements, or facilitates the implementation of, the Barclay Review recommendations to improve the law in relation to non-domestic rates in Scotland.¹

4. Specifically, the Bill:

- provides for a move from five yearly to three yearly revaluations, so the next but one revaluation will occur in 2025. Currently valuations are based on market conditions on a date two years prior (the "tone date"), though with more regular revaluations the Scottish Ministers intend that this should reduce, through secondary legislation, to one year prior (section 2);

¹ See <https://www.gov.scot/publications/report-barclay-review-non-domestic-rates/pages/1/>

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- makes provision for marking of valuation rolls for new or improved properties, which will be used to support a relief under the Bill to boost business growth (sections 3 and 9);
- amends the rules governing the entry in the valuation roll of parks controlled by certain persons (i.e. local authorities or Ministers of the Crown, government departments or other officers or bodies exercising functions on behalf of the Crown), including changes aimed at ensuring that the same level of rates is payable in relation to commercial activity in such parks as is payable in relation to similar activity elsewhere (section 4);
- confers discretion on local authorities to determine, in certain circumstances, that a property continues to fall within a class of properties excluded from the definition of “dwelling” for council tax purposes (and therefore liable instead to non-domestic rates) (section 5);
- reforms the appeals system to modernise its approach and ensure greater transparency (sections 6 to 8);
- removes eligibility for charity relief from certain independent schools and introduces a power for Ministers to issue guidance in relation to relief for some organisations (sections 10 and 11);
- grants local authorities a procedure to seek information as to whether a property is being used, or not used, in a way that is mainly aimed at obtaining a relief (section 12);
- allows local authorities to initiate debt recovery at an earlier stage (section 13);
- introduces civil penalties for non-provision of information to assessors and local authorities and gives assessors improved powers to collect information from a range of bodies (Part 3);
- introduces a power to make anti-avoidance regulations, to reduce avoidance of rates and make it harder for loopholes to be exploited in future (Part 4).

Rationale for subordinate legislation

5. The Bill contains a number of delegated powers. The Scottish Government has had regard, when deciding where and how provisions should be set out in subordinate legislation rather than on the face of the Bill, to the need to:

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- strike the right balance between the importance of the issue and providing flexibility to respond to changing circumstances;
- make proper use of valuable parliamentary time;
- take account of the likely frequency of amendment;
- allow detailed administrative arrangements to be kept up to date within the basic structures and principles set out in the primary legislation; and
- anticipate unexpected issues arising which might otherwise frustrate the purpose of provisions in primary legislation approved by the Parliament.

6. The delegated powers provisions are listed below, with a short explanation of what each power allows, why the power was taken in the Bill and, where relevant, why the selected form of parliamentary procedure has been considered appropriate.

Delegated Powers

Section 3 – New or improved properties: mark in valuation roll

Power:

(1) to make provision about things to be treated as “buildings” for the purposes of provision being added to the Local Government (Scotland) Act 1975, and

(2) to modify the definition of “relevant increase” in that provision.

Power conferred on: the Scottish Ministers

Power exercisable by: regulations made by Scottish Statutory Instrument

Parliamentary procedure: (1) negative, (2) affirmative

Provision

7. Section 3 of the Bill inserts new section 2A into the Local Government (Scotland) Act 1975 to provide for information (a “mark”) to be included in the valuation roll to highlight entries for new and improved properties. This will support provision of the relief for new and improved properties provided for in section 9 of the Bill. A mark is required where new buildings are

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entered on the valuation roll, or where existing buildings are refurbished or extended. Section 9 enables regulations to be made providing for rates relief for properties which are marked on the roll under section 2A.

8. If a new building is constructed on previously vacant land, the entry in the valuation roll will be marked as relating to “newly built lands and heritages”. If an entry in the roll is adjusted as a result of a “relevant increase” in the rateable value of the lands and heritages to which the entry relates, it will be marked as relating to “improved lands and heritages”. A “relevant increase” is one resulting from additional buildings being erected or constructed on a property which already has one or more buildings on it, or the refurbishment or extension of an existing building.

9. Section 2A(6)(a) allows the Scottish Ministers by regulations to make provision about things that are, or are not, to be treated as a “building” for the purposes of section 2A. Section 2A(6)(b) allows them by regulations to modify the definition of “relevant increase”.

Reason for taking power

10. There are likely to be areas where there will be uncertainty as to whether something is a “building” or not, for example erection of a billboard or a communication mast. It is impossible to predict what these areas will be, or where lines should be drawn and on what basis. It is therefore considered appropriate to take a power to provide for this interpretation.

11. Section 9 of the Bill provides for rates relief for newly built or improved lands and heritages, i.e. to properties which ought to be given a mark under section 2A of the 1975 Act. Eligibility for that relief will therefore depend in part on whether there has been a “relevant increase” in the rateable value of lands and heritages, as defined in section 2A(5). It is therefore considered appropriate to provide for that definition to be capable of modification by regulations, as the basis on which this relief may be granted may, as with other reliefs, change over time.

Choice of procedure

12. The power to provide for what is to be treated as a building is the sort of detail that is usually provided in negative procedure regulations. The principle provided in the Bill, that a mark is to be made in the valuation roll (and relief be available under section 9) for something which is new, will not be altered by the regulations.

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13. The power to modify the definition of “relevant increase” is more significant, as it is amending a definition set out in the Bill and could be used to make more significant changes to the properties which must be marked (and which may be eligible for relief). It is therefore considered appropriate that any regulations making such a modification should be subject to the higher level of scrutiny that the affirmative procedure provides.

Section 5 – Discretion of local authority to determine whether lands and heritages are dwellings

Power conferred on: the Scottish Ministers

Power exercisable by: regulations made by Scottish Statutory Instrument

Parliamentary procedure: negative

Provision

14. Section 5 of the Bill amends section 72 of the Local Government Finance Act 1992 (dwellings chargeable to council tax) to insert a power which can be used in a particular case. The case is where regulations prescribe a class of lands and heritages for the purposes of the definition of “dwelling” in that Act. Section 72(1) provides that a dwelling is liable to pay council tax, instead of the rates that are payable by lands and heritages (unless it is an exempt dwelling). The power is the ability to confer discretion on a local authority to determine whether particular lands and heritages are within the prescribed class.

Reason for taking power

15. The Scottish Ministers wish to use existing powers to tighten requirements as to when properties that are available for holiday lets are entered and can remain in the valuation roll. This is to reduce potential to avoid paying tax through limited amounts of letting. The requirement would be that properties only let to a limited extent should be liable for council tax, rather than for non-domestic rates, and therefore ineligible for the reliefs available in the rating system.

16. The ability to confer discretion on a local authority is considered appropriate because any tightened requirements may operate unfairly in particular localities. For example, a requirement that a property be let for a minimum number of days in a year could have an unfair effect in a rural or island area, if there has been a period of significant disruption to roads or

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ferries. The Scottish Ministers therefore wish to be able to give local authorities the ability to temper the application of requirements in relation to properties used for holiday lets, so that they can take account of local factors.

Choice of procedure

17. The power under section 72 of the 1992 Act to vary the definition of a dwelling is subject to the negative procedure. It is in essence about the detail of where the line is drawn between properties that appear in the valuation roll and those that appear in the valuation list. The power being taken is more akin to a refinement of that power, rather than an enlargement of it. There seems no reason to require a higher level of scrutiny to apply to the power being taken.

Section 6 – Valuation notices

Power conferred on: the Scottish Ministers
Power exercisable by: regulations made by Scottish Statutory Instrument
Parliamentary procedure: negative

Provision

18. Section 6 of the Bill amends section 3 of the Local Government (Scotland) Act 1975 (supplementary provision relating to the valuation roll and alteration of entries in it) to insert a power to prescribe information that a valuation notice must include. Such a notice tells a person the details of an entry in the roll for which they are the proprietor, tenant or occupier of the lands and heritages. The power will allow the Scottish Ministers to prescribe in regulations that the notice must give specific information relating to the rateable value of the lands and heritages.

Reason for taking power

19. The Scottish Ministers intend to use this power to prescribe that the notice is to give information as to how the rateable value has been assessed. This will support the provision in section 7 of the Bill for persons who disagree with the entry to make a proposal that it be altered. The power will be used to provide recipients of valuation notices with information that will assist them to decide whether to make a proposal or not and, where they do, to frame their proposal relevantly.

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Choice of procedure

20. The Scottish Ministers consider that the negative procedure should apply to this power. It is about administrative detail of the rating system, and as such it is considered that the negative procedure is appropriate.

Section 7 – Proposals to alter valuation roll: procedures

Power conferred on: the Scottish Ministers

Power exercisable by: regulations made by Scottish Statutory Instrument

Parliamentary procedure: negative

Provision

21. Section 7(4) of the Bill introduces a procedure for proprietors, tenants and occupiers of lands and heritages to make proposals to assessors to alter the valuation roll (including the rateable value of the lands and heritages). It does so by inserting section 3ZA into the Local Government (Scotland) Act 1975. Section 3ZA(6) allows the Scottish Ministers to make provision by regulations about various aspects of the proposal procedure, including the period within which a proposal may be made, the form in which it is to be made, information to be included in and documents to be submitted with a proposal, notices to be given to the proposer by the assessor, and other matters that the Scottish Ministers consider appropriate. Section 3ZA(7) allows regulations to make different provision for different purposes, and incidental, supplementary, consequential, transitional, transitory or saving provision.

Reason for taking power

22. The Bill sets out the framework within which the system for making proposals will operate. The detail of this system will need to be specified further, and probably refined over time in the light of experience, feedback and assessment of how it is operating. The power provides the Scottish Ministers with that flexibility.

Choice of procedure

23. The matters that can be covered in regulations under new section 3ZA(6) are the type of administrative detail that attracts negative procedure. It is appropriate that the Parliament scrutinises what the Scottish Ministers prescribe, but no higher level of scrutiny appears necessary. Although there are ancillary powers to make provision that, for example, supplements the specified types of provision that can be made,

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this is in this context a relatively limited power and does not, for example, include the power to amend primary legislation.

Section 7 – Appeals against entries in the valuation roll: procedure

Power conferred on: the Scottish Ministers
Power exercisable by: regulations made by Scottish Statutory Instrument
Parliamentary procedure: affirmative if they make provision regarding fees, otherwise negative

Provision

24. Section 7 of the Bill also inserts section 3ZB into the Local Government (Scotland) Act 1975 (along with section 3ZA, discussed above). Section 3ZB makes provision for appeals to be made to the valuation appeal committee, following the making of a proposal to an assessor to adjust the valuation roll. Section 3ZB(6) provides that the Scottish Ministers may by regulations make provision for or about the following matters: the period within which an appeal is to be made; information to be contained in such an appeal and documents to be submitted with it; circumstances in which such an appeal may be made only with the permission of the valuation appeal committee; fees payable in connection with such an appeal (including provision about circumstances in which a fee may be repaid); the procedure to be followed in such an appeal; and the period within which such an appeal is to be disposed of, as well as such other matters in connection with appeals as the Scottish Ministers consider appropriate. Section 3ZB(7) provides that regulations under section 3ZB(6) may make different provision for different purposes and may make incidental, supplementary, consequential, transitional, transitory or saving provision.

Reason for taking power

25. Section 15(2) of the Local Government (Financial Provisions) (Scotland) Act 1963 enables the Scottish Ministers to make provision in regulations about the procedure to be followed in appeals to the valuation appeal committee. Those regulations are subject to the negative procedure. Section 13 of the Valuation and Rating (Scotland) Act 1956 enables the Scottish Ministers to make provision by order about the timings of things required to be done under the Valuation Acts (including the Local

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Government (Scotland) Act 1975). An order under section 13 is not subject to any parliamentary procedure.

26. The power in section 3ZB(6) allows provision for all aspects of the appeals procedure to be brought together in one instrument, which will be easier for those with an interest in the appeals to use. (As a consequence, the powers conferred by the provisions mentioned in paragraph 25 will no longer be needed in relation to appeals under section 3ZB – section 8 of the Bill makes the necessary consequential adjustments to those provisions). Section 3ZB(6) also enables provision to be made (subject to the affirmative procedure) for fees to be paid for an appeal.

Choice of procedure

27. This is the type of detail that would usually be subject to the negative procedure, as it is filling out the framework that the Parliament has agreed within the parameters that the Parliament has provided. However, the Scottish Ministers recognise that there is a particular sensitivity around the fees that are set in connection with appeals, as for those a balance will need to be struck to ensure that fees are fair and do not impede access to justice. Ministers expect that the Parliament will take a close interest in that aspect, to ensure that the balance is right, and therefore Ministers consider that any regulations that contain provision relating to fees should attract the higher level of Parliamentary scrutiny.

Section 9 – Power to grant relief for new or improved properties

Power conferred on: the Scottish Ministers

Power exercisable by: regulations made by Scottish Statutory Instrument

Parliamentary procedure: negative

Provision

28. Section 9 of the Bill provides a power to provide in regulations for relief for newly built land and heritages and improved lands and heritages, both of which are defined by reference to section 2A of the Local Government (Scotland) Act 1975 (inserted by section 3 of the Bill). Subsection (2) allows provision to be made about rates of relief, periods of time for which relief is available and eligibility. Subsection (3) states that regulations may make different provision for different purposes and may

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contain incidental, supplementary, consequential, transitional, transitory or saving provision.

Reason for taking power

29. A substantial amount of detail will be needed to provide for new or improved property relief, and that detail will need to change over time to respond to different circumstances. It would not be appropriate to set out that level of detail in the Bill. For example, there may be a need to adjust reliefs for particular situations, such as where factors unrelated to the improvement affect the rateable value of a property that qualifies for relief. Therefore a power is taken to make further provision in regulations.

Choice of procedure

30. Similar provision for such relief is currently made under section 153 of the Local Government etc. (Scotland) Act 1994, by the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2019 (SSI 2019/40). That power attracts negative procedure, and the Scottish Ministers do not consider there is any reason why the provision in the Bill should be subject to greater scrutiny, nor any reason why less scrutiny should apply.

Section 11 – Guidance on reduction or remission of rates for certain organisations

Power conferred on: the Scottish Ministers

Power exercisable by: guidance issued by the Scottish Ministers

Parliamentary procedure: none

Provision

31. Section 11 of the Bill introduces a power for the Scottish Ministers to issue guidance to rating authorities about the exercise of their powers to reduce or remit rates in respect of lands and heritages which are occupied for the purposes of a club, society or other organisation not established or conducted for profit, and wholly or mainly used for purposes of recreation.

Reason for taking power

32. The Scottish Ministers consider it would be appropriate to issue guidance to rating authorities about their exercise of the current powers. There is evidence that practice varies significantly between authorities.

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Guidance can promote both consistency and good practice. Ministers do not consider that this is an area where they should be able to override local discretion, through regulations, but a power to guide its exercise, following consultation with local authorities and, as appropriate, others, appears fitting.

Choice of procedure

33. No parliamentary procedure is proposed, though guidance will require to be published. Guidance will be directed to rating authorities, following consultation. It does not seem to the Scottish Ministers that there is a need for the Parliament routinely to expend time on this matter, though it could choose to do so in a particular instance if it wished.

Sections 18(7) and 20(5) – Powers to increase or decrease civil penalty sums

Power conferred on: the Scottish Ministers

Power exercisable by: regulations made by Scottish Statutory Instrument

Parliamentary procedure: affirmative

Provision

34. Part 3 of the Bill includes provision for assessors and for local authorities to issue notices for their respective interests seeking information from proprietors, occupiers and tenants of lands and heritages. It also creates an obligation on ratepayers to notify a local authority if there is a relevant change in their circumstances. Sections 18 and 20 provide penalties for failures to comply with such notices within set timescales (and for further, increased penalties where there is continued failure to comply). Section 20 also provides a penalty for failing to notify a change in circumstances. Sections 18(7) and 20(5) enable the Scottish Ministers to vary all of these penalties. Sections 18(8) and 20(6) enable such regulations to make transitional, transitory or saving provision.

Reason for taking power

35. The civil penalty amounts will require to be adjusted periodically for inflation and it may be appropriate to vary them (upwards or downwards) for other reasons. It would not be an appropriate use of Parliamentary time to require such variation to occur through primary legislation.

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Choice of procedure

36. The regulations would amend primary legislation, and the penalties for non-compliance with notices are a matter which the Scottish Ministers would expect the Parliament to wish to scrutinise closely. For both reasons the Scottish Ministers consider that the powers should be subject to the affirmative procedure.

Sections 18(10) and 20(8) – Power to make further provision about civil penalty notices

Power conferred on: the Scottish Ministers

Power exercisable by: regulations made by Scottish Statutory Instrument

Parliamentary procedure: negative

Provision

37. Part 3 of the Bill includes provision for assessors and for local authorities to issue notices for their respective interests seeking information from proprietors, occupiers and tenants of lands and heritages. It also creates an obligation on ratepayers to notify a local authority if there is a relevant change in their circumstances. Sections 18 and 20 provide penalties for failures to comply with such notices within set timescales and section 20 also provides a penalty for failing to notify a change in circumstances. Sections 18(10) and 20(8) allow the Scottish Ministers to make further provision about penalty notices by way of regulations. These regulations can be regarding the form of penalty notices and how penalty notices may be given (such as enabling a notice to be given to a person by name or by a description). In each case regulations may make different provision for different purposes and make incidental, supplementary, consequential, transitional, transitory or saving provision.

Reason for taking power

38. It may be desirable to provide a standard form of civil penalty notice, to ensure standardisation of approach. That is the sort of detail that should be provided through regulations, rather than primary legislation. It may prove necessary to prescribe how penalty notices are to be framed where the assessor or local authority does not know the identity of the recipient. Again, that is the sort of detail that is appropriate to regulations, to give flexibility.

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Choice of procedure

39. The provision that can be made using these powers is limited, relating only to the operation of civil penalty notices (in particular, the form of notices and how they may be given). As the powers relate to penalties, the Scottish Ministers consider it appropriate that the Parliament has the opportunity to scrutinise any use of these powers and Ministers consider that the negative procedure gives the appropriate level of scrutiny.

Sections 19(7) and 21(6) – Power to make further provision relating to appeals against the imposition of a civil penalty

Power conferred on: the Scottish Ministers

Power exercisable by: regulations made by Scottish Statutory Instrument

Parliamentary procedure: negative

Provision

40. A person who is given a civil penalty notice under section 18 or section 20 of the Bill may appeal to a valuation appeal committee. Sections 19(7) and 21(6) allow the Scottish Ministers to make further provision about such appeals by regulations. That includes, in particular, provision about information to be included in, and documents to be submitted with, such appeals, the procedure to be followed and the period within which such appeals are to be disposed of. Regulations may make different provision for different purposes and make incidental, supplementary, consequential, transitional, transitory or saving provision. In consequence of these new powers, section 22 disapplies two existing powers to make provision about appeals in relation to appeals under sections 19 and 21 (see paragraph 25 above for details of those existing powers).

Reason for taking power

41. It is likely that some procedural detail will require to be provided in relation to appeals against civil penalty notices. That detail should be provided through regulations, so that it can be amended swiftly, if necessary, without the necessity of primary legislation.

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Choice of procedure

42. The Bill contains the key details of the appeal procedure, including that appeals are enabled, the timescale for making appeals, the powers of the committee to which appeals are made and how penalties are to be recovered. The regulation-making power cannot be used to alter any of this provision, only to make further provision about it. The Scottish Ministers consider it appropriate that the Parliament has the opportunity to scrutinise any use of these powers, but consider that their limited nature makes the negative procedure the appropriate level of scrutiny.

Section 23 – Power to make provision to prevent or minimise non-domestic rates avoidance

Power conferred on: the Scottish Ministers
Power exercisable by: regulations made by Scottish Statutory Instrument
Parliamentary procedure: affirmative

Provision

43. Part 4 of the Bill creates an ability for the Scottish Ministers to make provision regarding “anti-avoidance” by way of regulations. The power, in section 23, allows Ministers to make regulations, where they consider it appropriate to do so, with a view to preventing or minimising advantages arising from non-domestic rates avoidance arrangements that are artificial. The remainder of Part 4 expands on what these concepts mean. Section 23(3) enables regulations to modify any enactment, except for Part 4 itself, to make different provision for different purposes, and to make incidental, supplementary, consequential, transitional, transitory or saving provision.

44. Section 27 sets out the procedure to be followed where regulations are proposed. The Scottish Ministers must consult either a body representing local authorities or a body representing assessors (or both), and may consult more generally. That consultation must be accompanied by proposed regulations, and the Parliament must be notified of the consultation. After having regard to consultation representations, when laying draft regulations before the Parliament for approval Ministers must explain why they consider it appropriate to make the regulations and provide details of the consultation, representations made, and the changes (if any) that they have made to the proposed regulations as a result.

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Reason for taking power

45. There is no current power of this type in non-domestic rating legislation. The Barclay Review recommended creating a general power to tackle avoidance of tax liability. If Ministers have a power to make anti-avoidance provision, where they identify it or it is drawn to their attention, then it can be used appropriately and with sufficient safeguards as a supplement to existing powers. In many cases, abuse can be tackled through refinement of existing legislation under existing powers. An additional power would be useful where existing powers cannot be used effectively.

Choice of procedure

46. Part 4 provides that anti-avoidance regulations are subject to the affirmative procedure. Because of the broad nature of the power, the Scottish Ministers consider it important that the higher level of scrutiny applies. The consultation requirements have been included because, in any case where regulations are proposed, the proposal should be informed by the views of local authorities or assessors, depending on which of these interests the proposals relate to. Additionally, the requirement that Ministers can only use the power where they consider it appropriate to do so has been included so that the Parliament will have to be told, when draft regulations are laid, why the Scottish Ministers consider the regulations to be an appropriate use of the power.

Section 29 – Ancillary provision

Power conferred on: the Scottish Ministers
Power exercisable by: regulations made by Scottish Statutory Instrument
Parliamentary procedure: affirmative if regulations amend primary legislation, otherwise negative

Provision

47. Section 29 of the Bill provides that the Scottish Ministers may by regulations make such incidental, supplementary, consequential, transitional, transitory or saving provision as they consider appropriate for the purposes of, in connection with or for giving full effect to, any provision made by or under the Bill. Subsection (2) allows regulations to make different provision for different purposes and to modify any enactment, including the Bill as enacted.

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Reason for taking power

48. As with any new body of law, this Bill may give rise to a need for ancillary provision. For example, consequential provision may be required to make necessary changes to related legislation. Without the power to make incidental, supplementary and consequential provision, it might be necessary to return to the Parliament with primary legislation, to deal with technical, operational or implementation matters clearly within the scope and policy intention of the Bill. That would not be an efficient use of resources. The power, whilst potentially wide, is limited to the extent that it can only be used if the Scottish Ministers consider it appropriate to do so, for purposes that are linked to those of the Bill as enacted.

Choice of procedure

49. Section 29(3) of the Bill provides that regulations which amend the text of any Act will be subject to the affirmative procedure. This is the appropriate procedure for such amendments, so that the Parliament can scrutinise and approve changes to legislation that it has enacted or has competence to amend. Subsection (4) provides that in other cases regulations are subject to the negative procedure. That is the typical procedure for ancillary powers that do not amend primary legislation.

Section 30 – Commencement

Power conferred on: the Scottish Ministers

Power exercisable by: regulations

Parliamentary procedure: laid, no procedure

Provision

50. Section 30 provides that certain provisions of the Bill, once enacted, will come into force on the day after Royal Assent. Otherwise, provisions will commence on such day or days as the Scottish Ministers may by regulations appoint. Subsection (4) provides that commencement regulations may include transitional, transitory or saving provision and make different provision for different purposes.

Reason for taking power

51. It is standard for the Scottish Ministers to have power to provide in this manner for the commencement of Bills, once enacted. It is appropriate for the substantive provisions of the Bill to be commenced at such time as the Scottish Ministers consider to be suitable, where they are not to come

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into effect immediately. It is necessary to provide that commencement regulations can also make provision for effective transitional arrangements when provisions are being brought into force and can provide for them to be commenced for different purposes. For example, it may be appropriate initially only to commence a provision for the purpose of making regulations.

Choice of procedure

52. As is usual for commencement regulations, the power is subject to the default laying requirement, under section 30 of the Interpretation and Legislative Reform (Scotland) Act 2010.

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