

Non-Domestic Rates (Coronavirus) (Scotland) Bill

[AS INTRODUCED]

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**THE FOLLOWING ACCOMPANYING DOCUMENTS ARE ALSO PUBLISHED:
Explanatory Notes (SP Bill 8-EN), a Financial Memorandum (SP Bill 8-FM), a Policy
Memorandum (SP Bill 8-PM) and statements on legislative competence (SP Bill 8-LC).**

Non-Domestic Rates (Coronavirus) (Scotland) Bill

[AS INTRODUCED]

An Act of the Scottish Parliament to make provision about the effect of coronavirus on the calculation of the net annual value and rateable value of lands and heritages for the purpose of non-domestic rates.

1 Effect of coronavirus on net annual values and rateable values of lands and heritages

- 5 (1) In calculating the net annual value or rateable value of any lands and heritages in respect of which a relevant determination is made, no account is to be taken of any matter occurring on or after 2 April 2020 that is (whether directly or indirectly) attributable to coronavirus.
- 10 (2) But subsection (1) does not apply to taking account of the physical state of the lands and heritages in respect of which the relevant determination is made, including whether that state affects the mode or category of occupation of the lands or heritages.
- (3) For the purposes of this section, a “relevant determination”—
- 15 (a) means a calculation of the net annual value, altered net annual value, rateable value or altered rateable value of any lands and heritages, or some part of lands and heritages, for the purposes of any entry in the valuation roll, but
- (b) does not include a determination as to whether any lands and heritages, or some part of lands and heritages, are or are not to be included in the valuation roll.
- (4) For the purposes of this section, matters that are attributable to coronavirus include (but are not limited to)—
- 20 (a) anything done by any person—
- (i) with a view to compliance with any legislation which concerns the incidence or spread of coronavirus,
- (ii) with a view to compliance with any legislation for reasons relating to the incidence or spread of coronavirus, or
- 25 (iii) in response to, or otherwise in consequence of, any advice or guidance given by a public authority relating to the incidence or spread of coronavirus, and

(b) any change—

- (i) in the rent of the lands and heritages in respect of which a relevant determination is made (or any other lands and heritages) that is attributable to coronavirus, or
- (ii) in the level of valuations generally or in the value of lands and heritages generally that is attributable to coronavirus.

2 Alteration of valuation roll

In section 2(1)(e) of the Local Government (Scotland) Act 1975 (alterations to valuation roll which is in force)—

- (a) the “or” at the end of sub-paragraph (i) is repealed,
- (b) after sub-paragraph (ii), insert “or—
 - (iii) the coming into force of the Non-Domestic Rates (Coronavirus) (Scotland) Act 2022;”.

3 Interpretation

In this Act—

“coronavirus” means severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2),

“lands and heritages” is to be construed in accordance with section 42 of the Lands Valuation (Scotland) Act 1854,

“net annual value”, in relation to lands and heritages, means—

- (a) in the case of part residential subjects, the net annual value entered in the valuation roll made up under section 1 of the Local Government (Scotland) Act 1975 for a particular date on or after 2 April 2020 and apportioned to the non-residential use of those subjects, and
- (b) in any other case, the net annual value entered in that valuation roll for a particular date on or after 2 April 2020 in respect of those lands and heritages,

and includes a net annual value so entered with retrospective effect,

“rateable value”, in relation to lands and heritages, means—

- (a) in the case of part residential subjects, the rateable value entered in the valuation roll made up under section 1 of the Local Government (Scotland) Act 1975 for a particular date on or after 2 April 2020 and apportioned to the non-residential use of those subjects, and
- (b) in any other case, the rateable value entered in that valuation roll for a particular date on or after 2 April 2020 in respect of those lands and heritages,

and includes a rateable value so entered with retrospective effect,

“valuation roll” means a valuation roll made up on 1 April 2017 and maintained by the assessor for each valuation area under Part 1 of the Local Government (Scotland) Act 1975.

4 Revocation of the Valuation and Rating (Coronavirus) (Scotland) Order 2021

The Valuation and Rating (Coronavirus) (Scotland) Order 2021 (S.S.I. 2021/445) is revoked.

5 Commencement

5 This Act comes into force on the day after Royal Assent.

6 Short title

The short title of this Act is the Non-Domestic Rates (Coronavirus) (Scotland) Act 2022.

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An Act of the Scottish Parliament to make provision about the effect of coronavirus on the calculation of the net annual value and rateable value of lands and heritages for the purpose of non-domestic rates.

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