

# Non-Domestic Rates (Coronavirus) (Scotland) Bill

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## Marshalled List of Amendments for Stage 2

The Bill will be considered in the following order—

Sections 1 to 6

Long Title

Amendments marked \* are new (including manuscript amendments) or have been altered.

### Section 1

**Tom Arthur**

**1** In section 1, page 1, line 11, at end insert—

<( ) For the purposes of subsection (1), where a matter attributable to coronavirus first occurs before 2 April 2020 and continues to occur on or after 2 April 2020, no account is to be taken of that matter from on or after 2 April 2020.>

### Section 2

**Tom Arthur**

**2** Leave out section 2 and insert—

#### <Alteration of valuation roll

- (1) The assessor for each valuation area must, in respect of that area—
  - (a) apply the rule imposed by section 1(1) to the valuation roll, and
  - (b) make any resulting change to the net annual value or the rateable value of any lands and heritages.
- (2) This section applies both—
  - (a) while the valuation roll is in force, and
  - (b) after the valuation roll ceases to be in force.>

### After section 3

**Tom Arthur**

**3** In section 3, page 2, line 15, at end insert—

<“assessor” means an assessor appointed under section 27(2) of the Local Government etc. (Scotland) Act 1994 and includes a depute assessor,>



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