Non-Domestic Rates (Liability for Unoccupied Properties) (Scotland) Bill

Financial Memorandum

Introduction

1. As required under Rule 9.3.2 of the Parliament's Standing Orders, this Financial Memorandum is published to accompany the Non-Domestic Rates (Liability for Unoccupied Properties) (Scotland) Bill ("the Bill"), introduced in the Scottish Parliament on 24 November 2025.

2. The following other accompanying documents are published separately:

- Explanatory Notes (SP Bill 78–EN);
- a Policy Memorandum (SP Bill 78–PM);
- a Delegated Powers Memorandum (SP Bill 78–DPM);
- statements on legislative competence made by the Presiding Officer and the Scottish Government (SP Bill 78–LC).

3. This Financial Memorandum has been prepared by the Scottish Government to set out the costs associated with the measures introduced by the Bill. It does not form part of the Bill and has not been endorsed by the Parliament.

4. The Financial Memorandum should be read in conjunction with the Bill and other accompanying documents.

5. Non-domestic rates (NDR), commonly erroneously referred to as business rates, are a property tax based on the rateable value (RV) of a property. RVs are generally based on the annual rental value that a property would attract in an open market. Rating valuations are carried out by independent Scottish assessors and all RVs are periodically updated at revaluations to reflect changes in the general level of rents. The most recent revaluation was on 1 April 2023 based on rental values one year prior (1 April 2022). The next revaluation is on 1 April 2026 based on rental values as at 1 April 2025.

6. The Scottish Government has responsibility for setting non-domestic rates policy (including rates, reliefs and exemptions) and the legislative framework for the tax (such as this Bill).

7. Responsibility for the day-to-day administration of the NDR system, including the billing and collection of NDR, rests with each of Scotland's 32 local authorities. Local authorities use the non-domestic property valuation roll for their respective areas to calculate a property's NDR liability. The pre-relief NDR bill for a property is determined by multiplying the RV of the property by the "poundage", a pence in the pound tax rate. There are currently three poundage rates in Scotland and the rate which a property is charged depends on its RV. The rates are set annually by the Scottish Government.

8. As at June 2024 (the date of the Billing System Snapshot[1] underpinning the most recently published relief statistics[2]), there were 253,320 properties on the valuation roll (excluding zero-rated properties). Total RV was £7,685 million (m) and the gross (pre-relief) NDR bill was £4,160m. These figures are for context only and the 2024 Billing Snapshot was not used to estimate any of the costs in this memorandum. An explanation of the method used to estimate costs is included in paragraph 16.

9. The Scottish Fiscal Commission (SFC) is responsible for forecasting NDR income, after any reliefs are applied. The latest forecast was published in May 2025 (Table 1).[3]

Table 1: NDR income outturn (2023-24) and forecast (2024-25 to 2030-31), £m

2023-24 (outturn)	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
3,033	3,155	3,099	3,551	3,510	3,564	3,861	3,825

10. Section 19 (unoccupied properties) of the Non-Domestic Rates (Scotland) Act 2020 ("the 2020 Act") was intended to devolve responsibility for NDR Empty Property Relief (EPR) to local authorities following an agreement with the Scottish Green Party to provide greater local fiscal empowerment to local authorities. Section 19 repealed section 24 of the Local Government (Scotland) Act 1966 ("the 1966 Act"), which provided that no rates were payable in respect of non-domestic property which was unoccupied. It did so on the understanding that doing so would render the owners of unoccupied property liable to pay NDR, subject to local authorities' powers to put in place local reliefs, including for unoccupied properties.

[1] Billing system snapshot: information for data suppliers | www.gov.scot
[2] Non-domestic rates relief statistics 2024 | www.gov.scot
[3] Scotland's Economic and Fiscal Forecasts May 2025 | fiscalcommission.scot

11. It has recently been identified however that section 19 of the 2020 Act has not had the effect intended, and in fact that there has been no legal basis for councils to levy NDR on the owners of unoccupied properties (also referred to in this document as "empty property rates") since the repeal of section 24 of the 1966 Act on 1 April 2023.

12. Primary legislation is required to remedy this legislative error and provide a proper legal basis to levy rates on the owners of unoccupied properties. The Bill is intended to do so with retrospective effect from 1 April 2023. This will bring the legislative position into line with what councils and ratepayers have understood it to be, and current practice, since 1 April 2023.

Costs on the Scottish Administration

13. NDR income is pooled at a Scottish Government level and redistributed back to local authorities to help fund local services, including those benefiting non-domestic properties. The Scottish Government then distributes additional central government grants to each local authority according to a needs-based formula which has been agreed by the Convention of Scottish Local Authorities (COSLA) on behalf of Scotland's 32 local authorities. It also guarantees the sum of General Revenue Grant (GRG) and NDR income for each local authority. This protects local authorities from volatility in NDR income and ensures that each local authority's budget is not solely determined by its revenue-raising capacity (NDR, council tax and various fees and charges for services provided by the authority).

14. If the Bill is not passed, in the absence of a legal basis for local authorities to levy NDR upon the owners of unoccupied properties, local authorities will require to consider stopping charging empty property rates, and any rates paid on unoccupied properties since 1 April 2023 will require to be repaid, with any interest.[4] This, as well as the impact on forecast NDR income of empty property rates no longer being charged, is not currently factored into NDR income forecasts and would therefore result in a reduction in the funding available to support public services in Scotland.

15. The cost of refunding overpaid rates previously charged, including any interest due on these rates, would fall to the Scottish Government. The Bill therefore delivers savings to the Scottish Government compared to a situation where rates cannot be charged on unoccupied properties since 1 April 2023. As the Scottish Government guarantees the combined amount of GRG provided and NDR redistributed to local authorities each year, where variances in NDR outturn relative to forecast occur (as would be the case if rates paid on empty properties since 1 April 2023 were refunded), the Scottish Government adjusts the associated GRG to ensure funding levels to local government align to the levels agreed in the Local Government Financial Settlement for that year. Therefore, the cost of any variance in 2025-26 between forecast NDR income and outturn would fall entirely to the Scottish Government.

[4] In 2023-24 the interest due when repaying rates overpaid in error or following alterations to the valuation roll was 3%, in 2024-25 it was 4.25% and in 2025-26 it is 3.50%.

16. The Scottish Government estimates that a one-off refund of empty property rates by those who paid them between April 2023 and September 2025 would amount to approximately £300m to £350m, including interest of approximately £20m to £25m. This rises to an estimated £350m to £400m if considering the three financial years 2023-24, 2024-25 and all of 2025-26. These costs are based on the gross bills for properties that were awarded EPR at the time of the 2022 Billing Snapshot and uprated in line with changes to non-domestic tax rates since then, less the amount spent by local authorities on EPR. This was the last Billing Snapshot prior to the devolution of EPR on 1 April 2023. Changes made to EPR by local authorities since then mean that the number of properties awarded EPR prior to its devolution is likely to have been more representative of the total number of unoccupied properties than afterwards, for instance due to the categories of unoccupied properties that were not liable for NDR prior to 1 April 2023. The indicative cost ranges reflect the significant uncertainty regarding the total number of properties that have been unoccupied for any period since 1 April 2023.

17. If empty property rates were refunded in 2025-26, this would commensurately decrease the “Contributable Amount” for 2025-26, the amount of NDR income that local authorities transfer to the NDR Rating Account or “NDR pool”. This would decrease the NDR pool balance from 2025-26 onwards. The Scottish Ministers redistribute NDR income back to local authorities - this is known as the “Distributable Amount” (DA) and is set each year at Budget for the upcoming financial year. At Budget 2025-26,[5] the Scottish Ministers set the DA from 2025-26 onwards to bring the pool, which is in deficit, back into balance by 2028-29 (with a scheduled deficit of £60m in 2026-27 and £30m in 2027-28) and to keep it in balance thereafter. The DA forecast was automatically adjusted in the SFC’s May 2025 forecast to retain the same Pool deficit clearing profile.

18. Should the Bill pass, there will no impact on the NDR pool balance compared to the status quo, subject to any action that local authorities consider taking in advance of it coming into force. Should it not pass however, the Scottish Ministers would need to reduce public spending or increase taxation in future years by at least an estimated £300m to £350m in order to bring the pool back into balance in accordance with current plans. Such decisions would be a matter for future budgets but should the Scottish Ministers wish to maintain both the DA and the pool deficit clearing schedule at broadly the same level as currently respectively set and scheduled, they would need to increase the Contributable Amount, for example by increasing the rates from 2026-27 and/or reducing the generosity of reliefs.

19. Looking forward, from 2026-27 onwards, if the Bill is passed, the net impact on forecast NDR income will be nil as the NDR income forecast already assumes that rates are levied on unoccupied properties. If the Bill is not passed however, the direct impact of not having a legal basis to levy empty property rates would be a decrease in total NDR income compared to the current forecast. Should the Scottish Ministers wish to maintain the same forecast NDR income, they would need to increase one or more of the poundage rates from 2026-27 and/or reduce the generosity of reliefs. This decrease

[5] Scottish Budget 2025 to 2026 | www.gov.scot

in annual NDR income has been estimated at around £130m to £140m in 2025-26 (approximately £370,000 per day), growing to approximately £150m to £160m annually by 2030-31 (approximately £425,000 per day), assuming that it would grow in line with the May 2025 SFC forecast of growth in gross NDR income. These estimates are based on the modelling set out at paragraph 16.

Costs on local authorities

20. The Bill will provide a legal basis, with retrospective effect, to levy rates on the owners of unoccupied properties, to deliver the intention of section 19 of the 2020 Act. The system has been operated in practice and understood by local authorities and ratepayers since 1 April 2023 as though there were such a basis. As such, there are no direct costs on local authorities of the Bill passing.

21. In the absence of the Bill passing, local authorities will be obligated to consider refunding and re-billing given the extant legislation. There could be material administrative costs to doing this, which would be dependent on the volume of cases which required a historic, or current, billing amendments, and the calculations may be complex, for instance due to properties having both periods where they are or have been occupied and where they are or have been unoccupied since 1 April 2023, and to any changes in property ownership as well as to local EPR policies since 1 April 2023. Savings will therefore be incurred by local authorities if the Bill is passed.

22. This makes financial estimates of administrative costs of the Bill not passing very uncertain. However, based on refunds and re-billing being required for all unoccupied properties charged rates since 1 April 2023 (estimated up to 34,000 – see paragraph 32) should the Bill not pass, it is estimated that local authority administrative costs could be around £150,000 to £370,000. This assumes that the bills of between 24,000 and 34,000 properties would be processed, at a rate of 5 or 4 per hour respectively, and with an A4 supervised by a B2 civil service grade, or a B2 supervised by a C1 respectively.

23. Even with the Bill passing, local authorities may choose to carry out refunds and/or re-billing until it comes into force, though the cost of this cannot be estimated as it would depend on any action taken by local authorities during this interim period. For example, should Edinburgh Council refund bills paid on unoccupied properties from 2023-24 to 2025-26, this would equate to an estimated £60m to £70m. Any refunds of bill payments would however need to be recharged once the Bill is in force.

24. Any NDR revenue impact of the Bill not passing would ultimately fall to the Scottish Government. However, as local authorities would need to refund rates paid on unoccupied properties since 1 April 2023, they could face short-term cash flow issues in 2025-26, particularly if the variance between forecast NDR income and outturn caused by such refunds in 2025-26 were lower than 3%, as this is the threshold at which is triggered the right of local authorities to update their forecast in-year to compensate for the lower-than-expected NDR income, and this would be offset by additional GRG. NDR

income for Scotland as a whole in 2025-26 was forecast at £3,099m in May 2025. If the amount to be refunded were to be the estimated £350m, this represents around 11% of that total forecast amount, implying that the more acutely affected councils would be likely to be able to request additional GRG in-year to counterbalance that loss of revenue.

25. There may be additional charges applied by local authorities in seeking to recover arrears of rates on unoccupied properties since 1 April 2023, which may require to be reimbursed to ratepayers and which may need the Scottish Government to use the power in section 2(2) of the Bill to make regulations.

26. Based on the net amount charged in one year in one council on all rates in arrears, it is estimated that recovery costs on unpaid rates charged on unoccupied properties since 1 April 2023 could amount to around £1.4m to £3.25m. This estimate assumes that 5-10% of the properties on the valuation roll are surcharged 10% of their bill; and scales that to the £300-350m in net bills estimated to have been paid on unoccupied properties between April 2023 and September 2025 (less interest) as an indication. In addition, it is estimated that fees and outlays charged by Sheriff Officers could amount to up to £420,000 to £595,000 – this is based on an assumption of 2,400 and 3,400 properties being charged a fee of an estimated £175.

27. These costs would fall to local authorities.

28. The cost of the administration of any such refunds on recovery costs are estimated to be around £10,000 to £15,000 across all local authorities and would also fall to local authorities. This estimate assumes that the recovery costs of 2,400 and 3,400 properties would be processed, at a rate of 8 or 7 per hour respectively, and with an A4 supervised by a B2 civil service grade.

29. Local authorities are also ratepayers in their own right when they occupy rateable non-domestic properties. Table 2 below shows the average share of RV held by local authorities. Local authorities may have paid rates as owners of unoccupied properties since 1 April 2023, and should the Bill not provide a statutory basis to levy such rates from 1 April 2023, they may see a financial gain in the form of a lower NDR bill following a refund on rates paid on empty property or rebilling for 2025-26 which would accrue to them. If the bill is passed and should no rates be refunded in advance of it coming into force, there would be no impact on local authorities as ratepayers, compared to the status quo.

Costs on other bodies, individuals and businesses

30. The Bill will not introduce any additional new costs to businesses or individuals compared to policy intention introduced on 1 April 2023 and applied in practice since then.

31. If the Bill is not passed, the only directly affected group of taxpayers would be those who have paid empty property rates since 1 April 2023, both in the public and private sectors, and who would have paid them in future. They would be direct beneficiaries as their empty properties would cease being billed and they would be entitled to refunds on rates paid on these properties since 1 April 2023, plus any interest. This would represent an unexpected windfall for those ratepayers.

32. There is no definitive data on which properties on the valuation roll are unoccupied. Nevertheless, from the Billing Snapshots prior to devolution of EPR, it is estimated that about 16,000 to 17,000 properties were unoccupied in a given financial year since 1 April 2023. Of those properties with EPR awards in the Billing Snapshots analysed, around half had EPR awards for 3 consecutive financial years. Of those that did *not* have consecutive EPR awards, it is estimated that a significant proportion would be 'returning' to being unoccupied and it is therefore estimated, with a significant error margin, that between 24,000 and 34,000 unoccupied properties have been charged rates since 1 April 2023. These properties may also have benefited from local EPR during that time and therefore full refunds may not be due should the Bill not pass.

33. The Scottish Government estimates that empty property rates amount to around £130m to £140m in 2025-26, and that this would grow to approximately £150m to £160m annually by 2030-31, assuming that it would grow in line with the May 2025 SFC forecast of growth in gross NDR income.

34. The Scottish Government further estimates that a one-off refund of empty property rates paid between April 2023 and September 2025 would amount to approximately £300m to £350m, including any interest. This figure rises to £350m to £400m if considering the three financial years 2023-24, 2024-25 and all of 2025-26.

35. The underlying assumption for the below estimate is that the number and characteristics of unoccupied properties has remained similar to those which were awarded national EPR (including any exemptions from rates, for instance on listed buildings) prior to devolution of EPR on 1 April 2023. With local relief schemes on empty property introduced by councils since 1 April 2023 often being less generous than the previous national EPR in place up to 31 March 2023,[6] it is likely that the proportion of unoccupied properties that have had an EPR award since 1 April 2023 is smaller than was the case prior to devolution of EPR. As local EPR schemes have tended to become less generous over time since 1 April 2023, more recent data on the properties that have had a local EPR award is likely to be less representative of NDR properties that are unoccupied.

36. While there is little change observed year to year from 2020 to 2022, it is also possible that changes to economic conditions since then may have led to a change in the composition and size of the group of properties that are unoccupied. It is also possible that changes to EPR that councils have made since the devolution of this relief

[6] Empty Property Relief - mygov.scot

have impacted the composition and size of the group of empty properties due to behavioural changes by property owners in response to changed incentives.

37. The cost estimates in this Financial Memorandum have, for these reasons, been presented as ranges to reflect the significant uncertainty as to which and how many properties are, or have been, unoccupied in the relevant period.

38. Average shares of RV for properties awarded EPR at the Billing Snapshot versus those that were not awarded EPR at the dates in 2020, 2021 and 2022 is set out in Table 2. RV is multiplied by the relevant non-domestic rate (which depends on the property's RV) to calculate the NDR bill for a property (before any reliefs are applied). RV therefore gives a better indication of a group of properties' share of the tax base than property numbers. However, as there are different rates payable depending on a property's RV, bills do not necessarily change linearly with RV. This is not reflected in the tables.

39. As shown in Table 2, just over 80% of average RV from 2020-2022 was held by the private sector, and there are more empty properties in the private sector than the public sector – close to 90% of RV awarded EPR from 2020 to 2022 was in the private sector.

Table 2: Average share of RV by sector, 2020-2022

Sector	(A) Average share of RV for properties awarded EPR 2020-2022	(B) All properties average share of total RV 2020-2022	(C) % difference in share of RV (A/B-1)
Council	6.44%	8.02%	-20%
Council ALEO	0.81%	1.02%	-20%
Other Public Sector - Scottish	2.28%	7.57%	-70%
Private Sector	89.77%	82.24%	+ 9%
Public Sector - UK Government	0.70%	1.15%	-39%

40. Table 3 shows that properties awarded EPR are estimated to be disproportionately held by ratepayers with more than one property and up to 50 properties. For example, while properties held by a ratepayer with 2 to 10 properties represent less than a third of total RV, their average RV represents 38% of properties awarded EPR between 2020 and 2022.

Table 3: Average share of RV by number of properties per ratepayer, 2020-2022

Number of sites per ratepayer	(A) Average share of RV for properties awarded EPR 2020-2022	(B) All properties average share of total RV 2020-2022	(C) % difference in share of RV (A/B-1)
Single site	28.92%	32.34%	-11%
2 to 10	38.11%	29.83%	+28%
11 to 50	17.45%	14.71%	+19%
51 to 100	2.76%	5.12%	-46%
101 to 500	7.50%	10.37%	-28%
Greater than 500	5.18%	7.63%	-32%
Unknown	0.09%	0.00%	+2,532%

41. The majority of RV for ratepayers with more than 100 properties is held by the public sector. Therefore, the low share of average RV awarded EPR for ratepayers with more than 100 properties relative to the RV share for all properties for these ratepayers is likely related to the relative concentration of RV in the private sector for properties awarded EPR between 2020 and 2022.

42. Table 4 shows average shares of RV by property class. It shows that offices, in particular, are estimated to have had a significantly larger share of RV awarded EPR relative to their share of total RV. Shops and industrial subjects are also estimated to have formed a higher share of the properties awarded EPR than their share of total RV, as did “quarries, mines etc.” and “other” classes of properties, which includes car parks, sites, plots of land, as well as some other types of properties that do not fit into other classes.

Table 4: Average share of RV by property class, 2020-2022

Class Description	(A) Average share of RV for properties awarded EPR 2020-2022	(B) All properties average share of total RV 2020-2022	(C) % difference in share of RV (A/B-1)
Shops	22.93%	21.42%	+7%
Public Houses	1.32%	1.65%	-20%
Offices	38.53%	14.10%	+173%
Hotels	1.37%	3.86%	-64%
Industrial Subjects	20.02%	17.43%	+15%
Leisure, Entertainment, Caravans etc.	1.53%	4.05%	-62%
Garages and Petrol Stations	0.48%	1.00%	-52%

Cultural	0.51%	0.76%	-33%
Sporting Subjects	0.30%	0.43%	-30%
Education and Training	2.44%	7.70%	-68%
Public Service Subjects	1.69%	4.78%	-65%
Communications	0.02%	0.34%	-94%
Quarries, Mines, etc.	0.24%	0.21%	+11%
Petrochemical	0.01%	1.56%	-100%
Religious	0.25%	0.78%	-68%
Health and Medical	1.03%	3.17%	-68%
Other	5.95%	2.08%	+187%
Care Facilities	1.35%	1.69%	-20%
Advertising	0.02%	0.15%	-88%
Statutory Undertaking	0.01%	12.84%	-100%

43. Table 5 shows average shares of RV of non-domestic properties by council area. It shows that properties in large urban council areas tended to have the largest share of RV for properties awarded EPR relative to the total RV share for properties in their council areas. Aberdeen, Glasgow, Dundee and Edinburgh were in the top six councils with the RV of properties awarded EPR relative to their share of total RV, along with West Dunbartonshire and North Ayrshire. Properties awarded EPR in Aberdeen and Glasgow had the highest share of RV relative to the overall share of RV for properties in those council areas as well as the highest share of RV in absolute terms for properties awarded EPR. This is primarily driven by the large amounts of unoccupied office space in these cities relative to other areas.

44. There is a risk that the proportion of unoccupied offices in particular is overstated given that the data was collected during a period that included COVID-related restrictions, which negatively affected the commercial property market. This is not, however, expected to materially change the main results presented in this Financial Memorandum, given that the take-up of office space in Glasgow and Aberdeen did not significantly recover in 2023 or 2024, and in Edinburgh the recovery in office space take-up appeared to occur from 2024. The main recovery in the market for urban office space also appears to favour new-build office space, which would not directly lead to the re-occupation of empty office space.[7] The implication of this is that the strength of the effect of the urban office market in the observations may be slightly overestimated, but not to the extent that it would cease to be the dominant driver of the geographic and sectoral distribution of non-domestic unoccupied properties.

[7] UK Office Market Figures Q2 2025 | CBRE UK

45. To test the financial sensitivity of this key variable, the effect of the amount of empty office RV in the properties awarded EPR between 2020 – 2022 being halved was explored. This reduces the estimated gross NDR income levied on unoccupied properties and their associated interest payments since 1 April 2023, before deducting spending on EPR, by approximately 20%, reducing the net amount of rates that may need to be refunded by approximately £100m. It also reduces the estimates of future income lost by approximately £30m-£35m per year, up to around £35m -£40m per year by 2030-31.

Table 5: Average share of RV by council area, 2020-2022

Council	(A) Average share of RV for properties awarded EPR 2020-2022	(B) All properties average share of total RV 2020-2022	(C) % difference in share of RV (A/B-1)
Aberdeen City	15.36%	8.02%	+91%
Aberdeenshire	4.45%	4.06%	+10%
Angus	1.12%	1.09%	+2%
Argyll & Bute	0.57%	1.57%	-63%
Clackmannanshire	0.50%	0.58%	-13%
Dumfries & Galloway	1.31%	1.95%	-33%
Dundee City	3.54%	2.58%	+37%
East Ayrshire	0.93%	1.12%	-17%
East Dunbartonshire	0.15%	0.91%	-84%
East Lothian	0.81%	1.28%	-37%
East Renfrewshire	0.22%	0.57%	-61%
City of Edinburgh	14.77%	12.73%	+16%
Na h-Eileanan Siar	0.12%	0.37%	-66%
Falkirk	1.71%	2.49%	-31%
Fife	5.23%	5.62%	-7%
Glasgow City	24.26%	13.47%	+80%
Highland	2.80%	5.21%	-46%
Inverclyde	0.35%	0.75%	-53%
Midlothian	0.87%	1.19%	-27%
Moray	0.84%	1.70%	-50%
North Ayrshire	1.81%	1.55%	+17%
North Lanarkshire	3.88%	3.97%	-2%
Orkney Islands	0.16%	0.40%	-60%
Perth & Kinross	1.48%	2.21%	-33%
Renfrewshire	2.84%	3.92%	-28%
Scottish Borders	1.24%	1.42%	-12%
Shetland Islands	0.39%	0.80%	-51%

South Ayrshire	1.60%	1.57%	+2%
South Lanarkshire	1.09%	9.94%	-89%
Stirling	0.84%	1.69%	-50%
West Dunbartonshire	4.51%	2.61%	+73%
West Lothian	0.33%	2.68%	-88%

46. To conclude, the Bill will not directly introduce any additional new costs to local authorities, other public bodies, businesses or individuals compared to the policy intention introduced by section 19 of the 2020 Act on 1 April 2023 and which has been understood and applied by local authorities in practice since then. If the Bill is not passed, this would be expected to introduce costs which may fall on local authorities in the short-term (subject to whether this triggered an in-year adjustment to GRG), and would in any case then fall on the Scottish Government of an estimated £300m to £350m, followed by annual costs to the Scottish Government of around £130m to £140m (equivalent to around £370,000 per day), rising to an estimated £150m to £160m by 2030-31 (equivalent to around £425,000 per day). This would create significant pressure on the Scottish Government to raise additional tax revenue or reduce spending.

This document relates to the Non-Domestic Rates (Liability for Unoccupied Properties) (Scotland) Bill (SP Bill 78) as introduced in the Scottish Parliament on 24 November 2025

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