

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

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## Statements on legislative competence

As required under Rule 9.3.1 and 1A of the Parliament's Standing Orders, these statements on legislative competence are published to accompany the Non-Domestic Rates (Liability for Unoccupied Properties) (Scotland) Bill, introduced in the Scottish Parliament on 24 November 2025. The following other accompanying documents are published separately:

- a Financial Memorandum (SP Bill 78–FM);
  - Explanatory Notes (SP Bill 78–EN);
  - a Policy Memorandum (SP Bill 78–PM);
  - a Delegated Powers Memorandum (SP Bill 78–DPM).
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## Presiding Officer's Statement on legislative competence

On 24 November 2025, the Presiding Officer (Alison Johnstone MSP) made the following statement:

“In my view, the provisions of the Non-Domestic Rates (Liability for Unoccupied Properties) (Scotland) Bill would be within the legislative competence of the Scottish Parliament.”

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## Scottish Government Statement on legislative competence

On 24 November 2025, the Cabinet Secretary for Finance and Local Government (Shona Robison MSP) made the following statement:

“In my view, the provisions of the Non-Domestic Rates (Liability for Unoccupied Properties) (Scotland) Bill would be within the legislative competence of the Scottish Parliament.”

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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