

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

Marshalled List of Amendments for Stage 2

The Bill will be considered in the following order—

Sections 1 to 4

Long Title

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

Section 1

Paul Sweeney

1 In section 1, page 1, line 17, at end insert—

<(za) regulations under section 25A (unoccupied properties: listed buildings),>

Paul Sweeney

2 In section 1, page 1, line 17, at end insert—

<(za) a scheme under section 25A (unoccupied properties: listed buildings),>

After section 1

Stephen Kerr

3 After section 1, insert—

<Liability of owners of unoccupied lands and heritages: guidance

- (1) The Local Government (Scotland) Act 1966 is modified as follows.
- (2) After section 24ZA (as inserted by section 1) insert—

“24ZB Liability of owners of unoccupied lands and heritages: guidance

- (1) The Scottish Ministers must prepare and publish guidance on the liability of owners of unoccupied lands and heritages to pay non-domestic rates under section 24ZA.
- (2) Guidance under subsection (1) must include—
 - (a) information on the liability of owners to pay non-domestic rates where the lands and heritages are partly occupied,
 - (b) how the ratable value will be calculated and apportioned in such cases,
 - (c) how any entitlement to reliefs will be calculated in such cases, and

- (d) such other matters as the Scottish Ministers consider appropriate.
- (3) The Scottish Ministers may, from time to time, review guidance published under subsection (1).”.>

Paul Sweeney

4 After section 1, insert—

<Non-domestic rates: liability of owners of unoccupied listed buildings

- (1) The Local Government (Scotland) Act 1966 is modified as follows.
- (2) After section 25 insert—

“25A Unoccupied properties: listed buildings

- (1) The Scottish Ministers must, by regulations, make provision for the rates leviable on owners in respect of listed properties to be reduced or remitted by virtue of the properties being unoccupied where the owner can demonstrate to the rating authority that—
 - (a) the lands and heritages are subject to an active development proposal, or
 - (b) payment of the non-domestic rate would undermine the efforts of the owner to preserve the fabric of the listed property.
- (2) Regulations under subsection (1) may make provision in relation to—
 - (a) the process by which the owner may demonstrate that the conditions under subsection (1) have been met, and
 - (b) such other matters as the Scottish Ministers consider appropriate.
- (3) Regulations under subsection (1) are subject to the affirmative procedure.
- (4) For the purposes of this section, “listed properties” has the meaning given by section 1 of the Planning (Listed Buildings and Conservation Areas) (Scotland) Act 1997.”.>

Paul Sweeney

5 After section 1, insert—

<Non-domestic rates: liability of owners of unoccupied listed buildings

- (1) The Local Government (Scotland) Act 1966 is modified as follows.
- (2) After section 25 insert—

“25A Unoccupied properties: listed buildings

- (1) The rating authority must, in accordance with section 3A of the Local Government (Financial Provisions etc.) (Scotland) Act 1962, introduce a scheme for the rates leviable on owners in respect of listed properties to be reduced or remitted by virtue of the properties being unoccupied where the owner can demonstrate to the rating authority that the lands and heritages are subject to an active development proposal.
- (2) The Scottish Ministers may, by regulations, make further provision in relation to a scheme under subsection (1).

- (3) Regulations under subsection (2) may include provision in relation to—
 - (a) the administration of the scheme,
 - (b) the process by which the owner may demonstrate that there is an active development proposal,
 - (c) tiered reduction of non-domestic rates triggered by certain points in the development process being reached,
 - (d) the period by which a scheme ceases to apply where insufficient development has been undertaken, and
 - (e) such other matters as the Scottish Ministers consider appropriate.
- (4) Regulations under subsection (2) are subject to the affirmative procedure.
- (5) For the purposes of this section, “listed properties” has the meaning given by section 1 of the Planning (Listed Buildings and Conservation Areas) (Scotland) Act 1997.”.>

Paul Sweeney

6 After section 1, insert—

<Non-domestic rates: liability of owners of unoccupied listed buildings

- (1) The Local Government (Scotland) Act 1966 is modified as follows.
- (2) After section 25 insert—

“25A Unoccupied properties: listed buildings

- (1) A rating authority must, in accordance with section 3A of the Local Government (Financial Provisions etc.) (Scotland) Act 1962, introduce a scheme for the non-domestic rates leviable on owners in respect of listed properties to be reduced or remitted by virtue of the properties being unoccupied.
- (2) A scheme under subsection (1) must make provision for non-domestic rates to be remitted for a period not exceeding 2 years from the day of acquisition, where the owner can demonstrate the lands and heritages are subject to an active development proposal.
- (3) The owner may demonstrate an active development proposal under subsection (2) by providing the rating authority with such evidence to be determined by the rating authority.
- (4) Evidence under subsection (3) may include documentation demonstrating certain steps in the development process have been undertaken such as—
 - (a) design, including—
 - (i) appointment of a design team,
 - (ii) commissioning of design work,
 - (iii) invoicing by or payment to a design team,
 - (b) planning, including—
 - (i) pre-application planning discussions,
 - (ii) the granting of planning permission,
 - (iii) timeous response to planning queries,

- (c) construction, including—
 - (i) appointment of a contractor,
 - (ii) invoicing by or payment to a contractor.
- (5) A scheme under subsection (1) may make provision for non-domestic rates leviable on owners in respect of listed properties to—
 - (a) be reduced during the development process at certain milestones to be determined by the rating authority,
 - (b) cease to apply where the rating authority considers milestones have not been met or insufficient progress has been made.
- (6) The Scottish Ministers may, by regulations, make further provision in relation to the administration of a scheme under subsection (1).
- (7) Regulations under subsection (6) are subject to the affirmative procedure.
- (8) For the purposes of this section, “listed properties” has the meaning given by section 1 of the Planning (Listed Buildings and Conservation Areas) (Scotland) Act 1997.”.>

Craig Hoy

7 After section 1, insert—

<Liability for non-domestic rates in relation to unoccupied properties: defects in legislation

Where the Scottish Ministers identify any defect in legislation affecting the liability of persons to pay non-domestic rates in relation to unoccupied properties, they must notify the Scottish Parliament within 21 days beginning with the day on which the defect is identified.>

Stephen Kerr

8 After section 1, insert—

<PART

REPORTING ON THE ACT

Report on circumstances leading to the Act

- (1) The Scottish Ministers must, within 3 months of Royal Assent, publish and lay before the Scottish Parliament a report on the circumstances, including the identification of the repeal made in error in the Non-Domestic Rates (Scotland) Act 2020 (“the error in the 2020 Act”), leading to the introduction of the Bill for this Act.
- (2) The report laid under subsection (1) must, in particular, set out—
 - (a) the chronology of the events which led to the error in the 2020 Act,
 - (b) the date on which the Scottish Ministers first became aware of the error in the 2020 Act,
 - (c) the actions taken by the Scottish Ministers during the period between the date on which they first became aware of the error in the 2020 Act and the date of introduction of the Bill for this Act.>

Stephen Kerr

9 After section 1, insert—

<PART

REPORTING ON THE ACT

Statement on affected unoccupied properties

The Scottish Ministers must, within 3 months of Royal Assent, publish and lay before the Scottish Parliament a statement setting out, for each area of a local authority—

- (a) the number of unoccupied lands and heritages on which non-domestic rates were levied,
- (b) the total amount of non-domestic rates levied on such properties,
- (c) the number and value of enforcement surcharges levied,
- (d) the number and value of sheriff officer fees levied,
- (e) the number and value of any refunds made,

during the period beginning on 1 April 2023 and ending the day on which this Act comes into force.>

Stephen Kerr

10 After section 1, insert—

<PART

REPORTING ON THE ACT

Review of the Act

- (1) The Scottish Ministers must, within 12 months of this Act coming into force, undertake a review of the operation of the Act.
- (2) The Scottish Ministers must publish and lay before the Scottish Parliament a report on the review mentioned in subsection (1).
- (3) The report laid under subsection (2) must, in particular, set out—
 - (a) the number of unoccupied lands and heritages on which non-domestic rates were levied since the Act came into force,
 - (b) the Scottish Ministers' assessment of—
 - (i) the financial impact of the Act on the non-domestic rates pool,
 - (ii) the impact of the Act on local authority relief schemes,
 - (iii) any unintended consequences arising from the Act.>

Douglas Ross

11 After section 1, insert—

<PART

REPORTING ON THE ACT

Statement on the introduction of the Bill for this Act

- (1) The day after the day on which this section comes into force, the Scottish Ministers must make arrangements for making a statement to the Scottish Parliament setting out the circumstances, including the identification of the repeal made in error in the Non-Domestic Rates (Scotland) Act 2020 (“the error in the 2020 Act”), leading to the introduction of the Bill for this Act.
- (2) A statement under subsection (1) must include details of any communications the Scottish Ministers had about the error in the 2020 Act before the introduction of the Bill for this Act, with—
 - (a) local authorities,
 - (b) COSLA,
 - (c) owners of unoccupied properties paying non-domestic rates.
- (3) Before making a statement to the Scottish Parliament under subsection (1), the Scottish Ministers must publish—
 - (a) any briefing material or correspondence in relation to non-domestic rates for unoccupied properties between the 2020 Act coming into force and June 2025 that could have alerted the Scottish Ministers to the error in the 2020 Act,
 - (b) all internal and external correspondence relating to the liability of owners of unoccupied properties to pay non-domestic rates from the day on which the Scottish Ministers became aware that there was an error in the 2020 Act,
 - (c) details of—
 - (i) all Scottish Ministers and former Scottish Ministers who were notified of the error in the 2020 Act before introduction of the Bill for this Act,
 - (ii) the date they were notified, and
 - (iii) the reason for that notification.>

Douglas Ross

- 12 After section 1, insert—

<PART

REPORTING ON THE ACT

Statement on the introduction of the Bill for this Act

The Scottish Ministers must, the day after this section comes into force, publish and lay before the Scottish Parliament a statement setting out—

- (a) the circumstances that led the Scottish Ministers to identify that a repeal was made in error in the Non-Domestic Rates (Scotland) Act 2020 (“the error in the 2020 Act”),
- (b) the circumstances that led, upon introduction of the Bill for the Act, the Scottish Ministers to advise the Scottish Parliament that they were notified of the error in the 2020 Act in August 2025 and to subsequently update this date to June 2025,

- (c) details of any briefings provided to the Presiding Officer and opposition spokespeople to notify them that the Bill for this Act would be introduced, and
- (d) whether the Scottish Ministers notified the Presiding Officer and opposition spokespeople—
 - (i) of the date on which the error in the 2020 Act had been identified, and
 - (ii) if so, the date that was given.>

Craig Hoy

- 13 After section 1, insert—

<PART

INDEPENDENT REVIEW BY AUDITOR GENERAL

Independent review by Auditor General

- (1) The Auditor General for Scotland must carry out a review of the circumstances, including the identification of the repeal made in error in the Non-Domestic Rates (Scotland) Act 2020, that led to the introduction of the Bill for this Act.
- (2) The review must include an examination, in relation to those circumstances, of—
 - (a) the adequacy of internal controls on legal and legislative matters,
 - (b) communications between Scottish Government officials and the Scottish Ministers,
 - (c) the timeliness and adequacy of any action taken.
- (3) The Auditor General must, within 12 months of Royal Assent—
 - (a) publish a report of the review,
 - (b) lay a copy of the report before the Scottish Parliament.>

Before section 2

Stephen Kerr

- 14 Before section 2, insert—

<Statement on compatibility with Scotland Act 1998

The Scottish Ministers must, within 2 months of Royal Assent, publish and lay before the Scottish Parliament a statement setting out whether, in their opinion, this Act is compatible with the Scotland Act 1998.>

Section 2

Stephen Kerr

- 15 In section 2, page 2, line 19, at end insert—

<() Regulations under this section must cease to have effect at the end of the period of 12 months, unless the Scottish Parliament resolves that the regulations continue in force.>

Stephen Kerr

16 In section 2, page 2, line 22, at end insert—

<() But the Scottish Ministers may not make regulations under this section after the period of 2 years beginning with the day on which this Act comes into force.>

Craig Hoy

17 In section 2, page 2, line 22, at end insert—

<() Before making regulations under subsection (1), the Scottish Ministers must consult such persons as they consider representative of persons liable to pay non-domestic rates in relation to unoccupied properties.>

Craig Hoy

18 In section 2, page 2, line 24, leave out from <if> to end of line 26

Craig Hoy

19 Leave out section 2

Section 3

Douglas Ross

20 In section 3, page 2, line 28, leave out <This Act> and insert <Section (*Statement on the introduction of the Bill for this Act*)>

Douglas Ross

21 In section 3, page 2, line, 28, at end insert—

<(2) The other provisions of this Act come into force on such day as the Scottish Ministers may by regulations appoint.

(3) But regulations under subsection (2) may not appoint a day that is before the day on which a statement is made in accordance with section (*Statement on the introduction of the Bill for this Act*).>

Craig Hoy

22 Leave out section 3

Section 4

Craig Hoy

23 Leave out section 4

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