

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

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## Groupings of Amendments for Stage 3

This document provides procedural information which will assist in preparing for and following proceedings on the above Bill. The information provided is as follows:

- the list of groupings (that is, the order in which amendments will be debated). Any procedural points relevant to each group are noted;
- the text of amendments to be debated on the day of Stage 3 consideration, set out in the order in which they will be debated. **THIS LIST DOES NOT REPLACE THE MARSHALLED LIST, WHICH SETS OUT THE AMENDMENTS IN THE ORDER IN WHICH THEY WILL BE DISPOSED OF.**

### Groupings of amendments

#### Group 1: Requirement for Scottish Ministers to meet costs

1

#### Group 2: Independent review by Auditor General

2

THIS IS NOT THE MARSHALLED LIST

**Amendments in debating order**

**Group 1: Requirement for Scottish Ministers to meet costs**

**Jeremy Balfour**

1 After section 1, insert—

<PART

COSTS

**Requirement for Scottish Ministers to meet costs resulting from error in 2020 Act**

The Scottish Ministers must meet any costs incurred by local authorities resulting from the repeal made in error in the Non-Domestic Rates (Scotland) Act 2020 that led to the introduction of the Bill for this Act.>

**Group 2: Independent review by Auditor General**

**Craig Hoy**

2 After section 1, insert—

<PART

INDEPENDENT REVIEW BY AUDITOR GENERAL

**Independent review by Auditor General**

- (1) The Auditor General for Scotland may 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 may 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.>

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