

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

Marshalled List of Amendments selected for Stage 3

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.

After section 1

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.>

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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