LOCAL GOVERNMENT AND COMMUNITIES COMMITTEE

CALL FOR VIEWS ON THE NON-DOMESTIC RATES (SCOTLAND) BILL

SUBMISSION FROM HISTORIC ENVIRONMENT SCOTLAND

Historic Environment Scotland does not have any comments to make on the provisions of the Bill.

However, in response to Q1 in the consultation: Historic Environment Scotland notes the proposal to restrict 100% relief for empty listed buildings to 5 years, which has been changed from 2 years to reflect sectoral concerns.

Concerns were raised that restricting relief to two years could have negative impacts on the viability of listed buildings and compromise efforts to bring buildings back into use. This was particularly because the time required for fund-raising, project development and construction can be much longer than two years in some cases, especially where there are issues like difficult and long-standing buildings at risk.

HES would welcome the opportunity to be involved in the detailed discussion about how this change is introduced through regulations and the scope for local discretion.