

## **NON-DOMESTIC RATES (SCOTLAND) BILL**

### **AMENDMENTS TO BE MOVED AT STAGE 3**

In section 3, page 3, line 10

After <regulations> insert <following consultation with such persons as they consider appropriate>

#### Effect

This amendment would impose a duty on Scottish Ministers to consult with relevant stakeholders when making regulations in relation to the definitions of “building” and “relevant increase” with regards to new or improved properties.

#### Reason

Consultation will provide an additional layer of scrutiny. A requirement for Scottish Ministers to consult will help to ensure openness and transparency in relation to the provisions of the Bill relating to new or improved properties, in particular concerning “things that are, or are not, to be treated as a building” and the definition of “relevant increase” in new section 2A(5). Imposing a duty to consult will ensure that any regulations are exposed to critical comment from stakeholders, which may improve an instrument and help to avoid future difficulties when it is progressing through the Scottish Parliament.

## **NON-DOMESTIC RATES (SCOTLAND) BILL**

### **AMENDMENTS TO BE MOVED AT STAGE 3**

In section 3A, page 3, line 25

After <regulations> insert <following  
consultation with such persons as they consider  
appropriate>

#### Effect

This amendment would impose a duty on Scottish Ministers to consult with relevant stakeholders when making regulations in relation to the removal of the exempt status of lands and heritages.

#### Reason

Consultation will provide an additional layer of scrutiny. A requirement for Scottish Ministers to consult before introducing regulations will help to ensure openness and transparency in relation to any removal of the exempt status of lands and heritages by virtue of the provisions of section 3A of the Bill. Imposing a duty to consult will ensure that any regulations are exposed to critical comment from stakeholders, which may improve an instrument and help to avoid future difficulties when it is progressing through the Scottish Parliament.

**NON-DOMESTIC RATES (SCOTLAND) BILL**  
**AMENDMENTS TO BE MOVED AT STAGE 3**

In section 7, page 8, line 29

After <regulations> insert <following  
consultation with such persons as they consider  
appropriate>

Effect

This amendment would impose a duty on Scottish Ministers to consult with relevant stakeholders when making regulations in relation to proposals to alter an entry in the valuation roll.

Reason

Consultation will provide an additional layer of scrutiny. A requirement for Scottish Ministers to consult will help to ensure openness and transparency in relation to the Scottish Ministers actions. Imposing a duty to consult will ensure that any regulations are exposed to critical comment from stakeholders, which may improve an instrument and help to avoid future difficulties when it is progressing through the Scottish Parliament.

## **NON-DOMESTIC RATES (SCOTLAND) BILL**

### **AMENDMENTS TO BE MOVED AT STAGE 3**

In section 8C, page 11, line 22

After <regulations> insert <following  
consultation with such persons as they consider  
appropriate>

#### Effect

This amendment would impose a duty on Scottish Ministers to consult with relevant stakeholders when making regulations in relation to the setting of non-domestic rates.

#### Reason

Consultation will provide an additional layer of scrutiny. A requirement for Scottish Ministers to consult will help to ensure openness and transparency in connection with the setting of non-domestic rates. Imposing a duty to consult will ensure that the regulations are exposed to critical comment from stakeholders, which may improve an instrument and help to avoid future difficulties when it is progressing through the Scottish Parliament.

## **NON-DOMESTIC RATES (SCOTLAND) BILL**

### **AMENDMENTS TO BE MOVED AT STAGE 3**

In section 9, page 11, line 35

After <regulations> insert <following  
consultation with such persons as they consider  
appropriate>

#### Effect

This amendment would impose a duty on Scottish Ministers to consult with relevant stakeholders when making regulations in relation to the relief from payment of non-domestic rates for new or improved properties.

#### Reason

Consultation will provide an additional layer of scrutiny. A requirement for Scottish Ministers to consult will help to ensure openness and transparency in relation to the provisions of the Bill relating to provision for relief from the payment of non-domestic rates for newly built land and heritages, and improved lands and heritages. Imposing a duty to consult will ensure that any regulations are exposed to critical comment from stakeholders, which may improve an instrument and help to avoid future difficulties when it is progressing through the Scottish Parliament.

**NON-DOMESTIC RATES (SCOTLAND) BILL**  
**AMENDMENTS TO BE MOVED AT STAGE 3**

In section 9, page 12, line 11

Leave out <negative> and insert <affirmative>

Effect

This amendment will provide that regulations under section 9(1) will be subject to affirmative procedure.

Reason

Ensuring that regulations which concern the relief from payment of non-domestic rates for new or improved properties are subject to affirmative procedure ensures a higher standard of Parliamentary scrutiny in the making of these regulations.

## **NON-DOMESTIC RATES (SCOTLAND) BILL**

### **AMENDMENTS TO BE MOVED AT STAGE 3**

In section 18, page 22, line 1

After <regulations> insert <following consultation with such persons as they consider appropriate>

#### Effect

This amendment would impose a duty on Scottish Ministers to consult with relevant stakeholders when making regulations in relation to the modification of civil penalties for failure to comply with assessor information notices.

#### Reason

Consultation will provide an additional layer of scrutiny. A requirement for Scottish Ministers to consult will help to ensure openness and transparency in relation to the provisions of the Bill relating to the modification of civil penalties to which a person may become liable for the failure to comply with an assessor information notice within a specified period. Imposing a duty to consult will ensure that any regulations are exposed to critical comment from stakeholders, which may improve an instrument and help to avoid future difficulties when it is progressing through the Scottish Parliament.

## NON-DOMESTIC RATES (SCOTLAND) BILL

### AMENDMENTS TO BE MOVED AT STAGE 3

In section 19, page 22, line 34

After <regulations> insert <following consultation with such persons as they consider appropriate>

#### Effect

This amendment would impose a duty on Scottish Ministers to consult with relevant stakeholders when making regulations in relation to appeals under section 19.

#### Reason

Consultation will provide an additional layer of scrutiny. A requirement for Scottish Ministers to consult will help to ensure openness and transparency in relation to the provisions of the Bill relating to appeals against a penalty notice issued under section 18. Imposing a duty to consult will ensure that any regulations are exposed to critical comment from stakeholders, which may improve an instrument and help to avoid future difficulties when it is progressing through the Scottish Parliament.



## **NON-DOMESTIC RATES (SCOTLAND) BILL**

### **AMENDMENTS TO BE MOVED AT STAGE 3**

In section 19, page 23, line 5

Leave out <negative> and insert <affirmative>

#### Effect

This amendment will provide that regulations under section 19(7) will be subject to affirmative procedure.

#### Reason

Ensuring that regulations which relate to appeals against a penalty notice issued under section 18 are subject to affirmative procedure ensures a higher standard of Parliamentary scrutiny in the making of these regulations. Given the importance of appeal proceedings, it is appropriate that regulations relating to appeals are subject to affirmative procedure.

## **NON-DOMESTIC RATES (SCOTLAND) BILL**

### **AMENDMENTS TO BE MOVED AT STAGE 3**

In section 20, page 23, line 33

After <regulations> insert <following consultation with such persons as they consider appropriate>

#### Effect

This amendment would impose a duty on Scottish Ministers to consult with relevant stakeholders when making regulations in relation to certain levels of penalties under section 20.

#### Reason

Consultation will provide an additional layer of scrutiny. A requirement for Scottish Ministers to consult will help to ensure openness and transparency in relation to the provisions of the Bill relating to civil penalties to which a person will be liable if they fail to comply with a local authority information notice within the required period (section 15(3)) or fail to notify a change in circumstance within the required period (section 16(1)). Imposing a duty to consult will ensure that any regulations are exposed to critical comment from stakeholders, which may improve an instrument and help to avoid future difficulties when it is progressing through the Scottish Parliament.

## NON-DOMESTIC RATES (SCOTLAND) BILL

### AMENDMENTS TO BE MOVED AT STAGE 3

In section 21, page 24, line 26

After <regulations> insert <following  
consultation with such persons as they consider  
appropriate>

#### Effect

This amendment would impose a duty on Scottish Ministers to consult with relevant stakeholders when making regulations in relation to appeals under section 20.

#### Reason

Consultation will provide an additional layer of scrutiny. A requirement for Scottish Ministers to consult will help to ensure openness and transparency in relation to the provisions of the Bill relating to appeals against a penalty notice issued under section 20. Imposing a duty to consult will ensure that any regulations are exposed to critical comment from stakeholders, which may improve an instrument and help to avoid future difficulties when it is progressing through the Scottish Parliament.

**NON-DOMESTIC RATES (SCOTLAND) BILL**

**AMENDMENTS TO BE MOVED AT STAGE 3**

In section 21, page 24, line 36

Leave out <negative> and insert <affirmative>

Effect

This amendment will provide that regulations under section 20(6) will be subject to affirmative procedure.

Reason

Ensuring that regulations which relate to appeals against a penalty notice issued under section 20 are subject to affirmative procedure ensures a higher standard of Parliamentary scrutiny in the making of these regulations. Given the importance of appeal proceedings, it is appropriate that regulations relating to appeals are subject to affirmative procedure.

## **NON-DOMESTIC RATES (SCOTLAND) BILL**

### **AMENDMENTS TO BE MOVED AT STAGE 3**

In section 21A, page 25, line 1

After <regulations> insert <following  
consultation with such persons as they consider  
appropriate>

#### Effect

This amendment would impose a duty on Scottish Ministers to consult with relevant stakeholders when making regulations in relation to the collection of penalties imposed under section 20.

#### Reason

Consultation will provide an additional layer of scrutiny. A requirement for Scottish Ministers to consult will help to ensure openness and transparency in relation to the provisions of the Bill relating to the collection of civil penalties which are imposed under section 20 for failure to comply with a local authority information notice within the required period (see section 15(3)) or failure to notify a change in circumstance within the required period (see section 16(1)). Imposing a duty to consult will ensure that any regulations are exposed to critical comment from stakeholders, which may improve an instrument and help to avoid future difficulties when it is progressing through the Scottish Parliament.