

Non-Domestic Rates (Coronavirus) (Scotland) Bill

Groupings of Amendments for Stage 2

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 2 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

Determination of matters first occurring before 2 April 2020 and continuing afterwards

1

Duty to alter valuation roll

2, 3

THIS IS NOT THE MARSHALLED LIST

Amendments in debating order

Determination of matters first occurring before 2 April 2020 and continuing afterwards

Tom Arthur

1 In section 1, page 1, line 11, at end insert—

<() For the purposes of subsection (1), where a matter attributable to coronavirus first occurs before 2 April 2020 and continues to occur on or after 2 April 2020, no account is to be taken of that matter from on or after 2 April 2020.>

Duty to alter valuation roll

Tom Arthur

2 Leave out section 2 and insert—

<Alteration of valuation roll

(1) The assessor for each valuation area must, in respect of that area—

(a) apply the rule imposed by section 1(1) to the valuation roll, and

(b) make any resulting change to the net annual value or the rateable value of any lands and heritages.

(2) This section applies both—

(a) while the valuation roll is in force, and

(b) after the valuation roll ceases to be in force.>

Tom Arthur

3 In section 3, page 2, line 15, at end insert—

<“assessor” means an assessor appointed under section 27(2) of the Local Government etc. (Scotland) Act 1994 and includes a depute assessor,>

© Parliamentary copyright. Scottish Parliamentary Corporate Body

The Scottish Parliament's copyright policy can be found on the website - www.parliament.scot or by contacting Public Information on 0131 348 5000.

Published in Scotland by the Scottish Parliamentary Corporate Body

All documents are available on the
Scottish Parliament website at

www.parliament.scot/documents

For information on the Scottish Parliament contact
Public Information on:

Telephone: 0131 348 5000

Textphone: 0800 092 7100

Email: sp.info@scottish.parliament.uk
