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Dhidseatach  
Ceit Fhoirbheis BPA  
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14 June 2019

Dear James,

As Committee members may recall, the Cabinet Secretary for Finance, Economy and Fair Work announced on 31 January 2019 - during the Stage 1 debate on the Budget (Scotland) (No 3) Bill - the Scottish Government's intention to devolve empty property rates relief to local authorities by the next non-domestic rates revaluation which takes effect on 1 April 2022.

The Scottish Government and COSLA have had a number of positive and constructive discussions to explore jointly how this increase in local fiscal empowerment can best be achieved. Although detailed discussions are continuing, I thought it would be helpful to make the Committee – as the Lead Committee for the Non Domestic Rates (Scotland) Bill - aware of how discussions are developing. The current position is that empty property rate relief will be devolved to local authorities but I am minded to exclude one category of empty property from the devolution of this rate relief and that is listed buildings.

Primary legislation will be required to provide for the devolution of empty property rate relief and in light of that, and subject to the ongoing discussions between the Scottish Government and COSLA, I would propose making the necessary legislative changes as a Stage 2 amendment to the Non Domestic Rates (Scotland) Bill.

Tha Ministearan na h-Alba, an luchd-comhairleachaidh sònraichte agus an Rùnaire  
Maireannach fo chumhachan Achd Coiteachaidh (Alba) 2016. Faicibh [www.lobbying.scot](http://www.lobbying.scot)

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I will of course keep the Committee apprised of any key developments arising from the discussions between the Scottish Government and COSLA.

## KATE FORBES

Tha Ministearan na h-Alba, an luchd-comhairleachaidh sònraichte agus an Rùnaire Maireannach fo chumhachan Achd Coiteachaidh (Alba) 2016. Faicibh [www.lobbying.scot](http://www.lobbying.scot)

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