



Dear Convener James Dornan,

Non Domestic Rates Bill

I'm writing to raise awareness of a potential issue which has recently come to our attention and I hope you may be able to take forward the issue with colleagues working on the bill.

Section 11 of the Non-Domestic Rates Bill suggests an insertion to subsection 7 of the 1962 Act, which would allow Scottish Ministers to:

Issue guidance to rating authorities about the exercise of the powers conferred by subsections (5) to (7) in relation to lands and heritages of the type mentioned in subsection (5)(c). And that a rating authority must have regard to such guidance.

Section 4, Sub-section 5b and 5c of the 1962 Act read as follows:

- 5b *any lands and heritages occupied for the purposes of one or more institutions or other organisations (whether corporate or unincorporated) which are not established or conducted for profit and whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts;*
- 5c *any lands and heritages occupied for the purposes of a club, society or other organisation not established or conducted for profit, and which are wholly or mainly used for purposes of recreation*

As above subsections 5b and 5c clearly outline a remit that extends past sports and as a result the bill will also reach into areas other than sport. The guidance within the policy memorandum point(s) 93, 94, 95 only refer to sports relief.

If the intention of the section 11 amendment is intended for changes around sports relief for private sports enterprise, could the amendment better reflect that? Or could a statement go into the guidance to protect areas other than sport? As things stand all organisations covered under 5b and 5c above are not being consulted on the guidance because the amendment is not intended for them. Culture Counts are concerned that at a later stage organisations under 5b and 5c will be bound by legislation and guidance that was intended for a different purpose.

If you require any further information please do not hesitate to contact me.

Yours sincerely,

Jennifer Hunter

Culture Counts