

Non-Domestic Rates (Coronavirus)(Scotland) Bill

Fairer Scotland Duty Summary

January 2022

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Title of Policy, Strategy, Programme etc	Non-Domestic Rates (Coronavirus) (Scotland) Bill
Summary of aims and expected outcomes of strategy, proposal, programme or policy	<p>The Bill aims will clarify that in calculating the net annual value (NAV) and rateable value (RV) of non-domestic properties in the 2017 valuation roll, no account can be taken of any matter that is directly or indirectly attributable to coronavirus on or after 2 April 2020, this being the date the Scottish Government amended the definition of MCC to remove changes in the general level of rents.</p>
Summary of evidence	<p>There is no evidence regarding existing inequalities of outcome, caused by socio-economic disadvantage in this specific policy area.</p>
Summary of assessment findings	<p>This Bill is concerned with which factors after 2 April 2020 may or may not be taken into account for the purpose of determining the NAVs/RV of non-domestic properties on the 2017 valuation roll. It aims to provide fairness to all ratepayers and will not have any direct or indirect impact on inequalities of outcome, or on specific groups of people or communities. Therefore there are no changes required to the policy as a result of this assessment.</p>
Sign off	<p>Name: Ellen Leaver</p> <p>Job title: Deputy Director, Local Government and Analytical Services</p>



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