

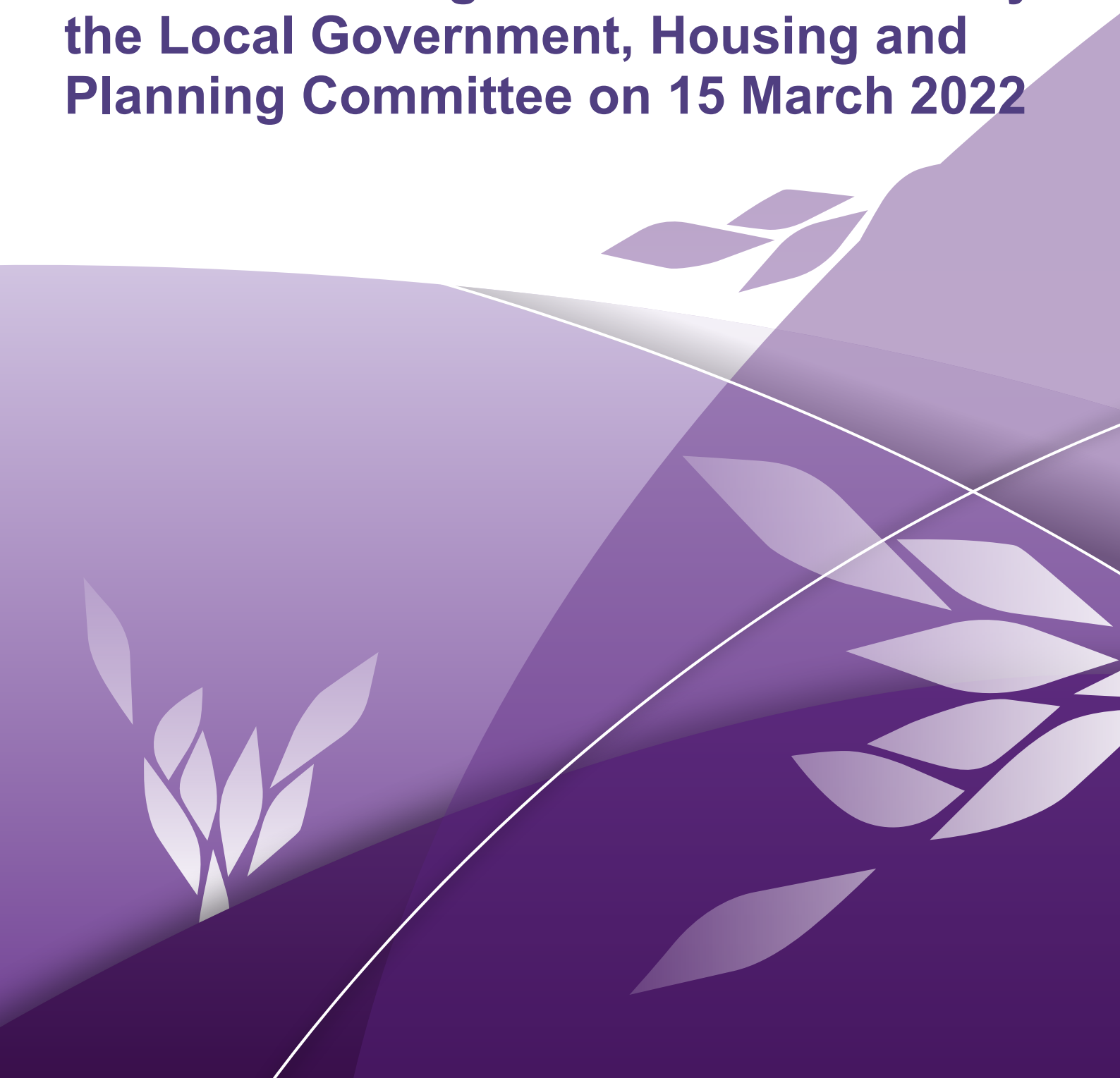


The Scottish Parliament  
Pàrlamaid na h-Alba

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## **Local Government, Housing and Planning Committee**

# **Subordinate Legislation considered by the Local Government, Housing and Planning Committee on 15 March 2022**



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# Local Government, Housing and Planning Committee

To consider and report on matters relating to local government, housing and planning falling within the responsibility of the Cabinet Secretary for Social Justice, Housing and Local Government and the Cabinet Secretary for Finance and the Economy, and matters relating to the Local Government Boundary Commission and local governance review and democratic renewal within the responsibility of the Deputy First Minister.



[localgov.committee@parliament.scot](mailto:localgov.committee@parliament.scot)

# Committee Membership



**Convener**  
**Ariane Burgess**  
Scottish Green Party



**Deputy Convener**  
**Willie Coffey**  
Scottish National Party



**Miles Briggs**  
Scottish Conservative  
and Unionist Party



**Graeme Dey**  
Scottish National Party



**Meghan Gallacher**  
Scottish Conservative  
and Unionist Party



**Mark Griffin**  
Scottish Labour



**Paul McLennan**  
Scottish National Party

# Non-Domestic Rates (Valuation Roll) (Modification) (Scotland) Regulations 2022

1. The Non-Domestic Rates (Valuation Roll) (Modification) (Scotland) Regulations 2022 were laid before the Parliament on 27 January 2022 and referred to the Local Government, Housing and Planning Committee.
2. The Regulations modify the definition of “relevant increase” in section 2A(5) of the Local Government (Scotland) Act 1975 which requires a mark on the valuation roll for certain non-domestic properties.
3. This modification aligns the category of properties requiring a mark on the valuation roll with those currently potentially eligible for the Business Growth Accelerator (BGA) relief, in order to facilitate the administration of the relief.
4. The Regulations also provide for a further expansion of potential eligibility for the relief beyond that which exists at present.
5. The Regulations are subject to the affirmative procedure (Rule 10.6).
6. At its meeting on 8 February 2022, the Delegated Powers and Law Reform Committee considered the instrument and determined that it did not need to draw the attention of the Parliament to the instrument on any grounds within its remit.
7. At its meeting on 15 March 2022, the Committee took evidence on the Regulations from--
  - Tom Arthur, Minister for Public Finance, Planning and Community Wealth;
  - Anouk Berthier, Non-Domestic Rates Policy; and
  - Susan Robb, Lawyer, Scottish Government.
8. The meeting papers and Official Report of the session can be accessed on the [Committee's website](#).
9. Following evidence, the Minister moved motion S6M-02982— That the Local Government, Housing and Planning Committee recommends that the Non-Domestic Rates (Valuation Roll) (Modification) (Scotland) Regulations 2022 be approved.
10. The motion was agreed to.
11. The Committee recommends that the Non-Domestic Rates (Valuation Roll) (Modification) (Scotland) Regulations 2022 be approved.

# Local Authority (Capital Finance and Accounting) (Scotland) (Coronavirus) Amendment Regulations 2022

12. The Local Authority (Capital Finance and Accounting) (Scotland) (Coronavirus) Amendment Regulations 2022 were laid before the Parliament on 27 January 2022 and referred to the Local Government, Housing and Planning Committee.
13. The Regulations are subject to the affirmative procedure (Rule 10.6).
14. The purpose of the Regulations is to extend, for one further year, the amendment to The Local Authority (Capital Finance and Accounting) (Scotland) Regulations 2016, to allow a local authority to reduce the statutory repayment of loans fund advances that would have been due to be repaid in either the financial year 2020-21, 2021-22 or 2022-23, but in only one of these years. The reduced amounts must be repaid in future financial years
15. The Regulations also extend, for one further year, the delay to the deadlines for completion of audit of local authority accounts for the 2021-22 financial year and delay, for one year, amendments to provisions about the way local authorities determine loan fund repayment provision, so that this is based more fully on proper accounting practice.
16. At its meeting on 8 February 2022, the Delegated Powers and Law Reform Committee considered the instrument and determined that it did not need to draw the attention of the Parliament to the instrument on any grounds within its remit.
17. At its meeting on 15 March 2022, the Committee took evidence on the Regulations from--
  - Tom Arthur, Minister for Public Finance, Planning and Community Wealth;
  - Elanor Davies, Head of Local Authority Accounting; and
  - David Smith, Lawyer, Scottish Government.
18. The meeting papers and Official Report of the session can be accessed on the [Committee's website](#).
19. Following evidence, the Minister moved motion S6M-02977— That the Local Government, Housing and Planning Committee recommends that the Local Authority (Capital Finance and Accounting) (Scotland) (Coronavirus) Amendment Regulations 2022 be approved.
20. The motion was agreed to.
21. The Committee recommends that the Local Authority (Capital Finance and Accounting) (Scotland) (Coronavirus) Amendment Regulations 2022 be approved.

