



The Scottish Parliament
Pàrlamaid na h-Alba

Delegated Powers and Law Reform Committee

Kate Forbes MSP
Minister for Public Finance and Digital
Economy
By email

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Non-Domestic Rates (Scotland) Bill

Dear Minister,

The Committee has recently been considering the Non-Domestic Rates (Scotland) Bill and has today [published its report](#) on the delegated powers provisions in the Bill after Stage 2. As you will know the Committee is always keen to ensure that any proposed legislation strikes the appropriate balance between the Parliament's power to legislate and powers that will be exercisable by Scottish Ministers. It therefore agreed that I should write to you to highlight its recommendations in the report ahead of Stage 3.

While the Committee was content with many of the new or revised powers in the Bill as amended at Stage 2, it nevertheless had concerns about some of these changes. However, the Committee also recognised that Stage 3 amendments have now been lodged which, if approved, will likely mitigate a number of its concerns.

Yours sincerely,

Graham Simpson MSP
Convener of the Delegated Powers and Law Reform Committee