

Non-Domestic Rates (Liability for Unoccupied Properties) (Scotland) Act 2026

2026 asp 1

Explanatory Notes have been produced to assist in the understanding of this Act and are available separately

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The Bill for this Act of the Scottish Parliament was passed by the Parliament on 27th November 2025 and received Royal Assent on 7th January 2026

An Act of the Scottish Parliament to make provision about the liability of owners of unoccupied properties to pay non-domestic rates.

PART 1

NON-DOMESTIC RATES: LIABILITY OF OWNERS OF UNOCCUPIED PROPERTIES

1 Non-domestic rates: liability of owners of unoccupied properties

(1) The Local Government (Scotland) Act 1966 is modified in accordance with subsection (2).

(2) Before section 24A insert—

"24ZA Liability of owners of unoccupied lands and heritages

(1) If any lands and heritages included in the valuation roll have no occupier, the owner is liable to pay the amount of the non-domestic rate which would otherwise have been payable by the occupier.

(2) Where subsection (1) applies, the enactments relating to rating apply with any necessary modifications as if the lands and heritages were occupied by the owner.

(3) An owner's liability under subsection (1) to pay an amount of non-domestic rates is subject to—

(a) any scheme under section 3A of the Local Government (Financial Provisions etc.) (Scotland) Act 1962,

(b) regulations under section 153 of the Local Government etc. (Scotland) Act 1994, and

(c) any other provision which provides for the rates leviable in respect of lands and heritages to be reduced or remitted.

(4) In this section—

"enactment" includes an Act of the Scottish Parliament and an instrument made under such an Act,

"occupier" and "owner" have the meanings given by section 379 of the Local Government (Scotland) Act 1947.".

(3) The Valuation and Rating (Scotland) Act 1956 is modified in accordance with subsection (4).

(4) In section 16 (transference of liability for owners' rates and consequential reduction of rents), after subsection (3) insert—

"(4) In the case of any lands and heritages that have no occupier, subsection (1) is subject to section 24ZA of the Local Government (Scotland) Act 1966.".

(5) The modifications made by subsections (2) and (4) are to be treated as having had effect since 1 April 2023.

PART 2

FINAL PROVISIONS

2 Ancillary provision

(1) The Scottish Ministers may by regulations make any incidental, supplementary, consequential, transitional, transitory or saving provision they consider appropriate for the purposes of, in connection with or for giving full effect to this Act.

(2) Regulations under subsection (1) may in particular make provision about the payment (or repayment) to a person of sums incurred in connection with enforcement of the person's liability to pay non-domestic rates.

(3) Regulations under this section may—

(a) modify any enactment (including this Act),

(b) make different provision for different purposes.

(4) Before making regulations under subsection (1), the Scottish Ministers must consult such persons as they consider representative of persons liable to pay non-domestic rates in relation to unoccupied properties.

(5) Regulations under this section are subject to the affirmative procedure.

3 Commencement

This Act comes into force on the day after Royal Assent.

4 Short title

The short title of this Act is the Non-Domestic Rates (Liability for Unoccupied Properties) (Scotland) Act 2026.

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