

EXECUTIVE NOTE

The Valuation Timetable (Scotland) Amendment Order 2007 SSI/2007/81

The above instrument is made in exercise of the powers conferred by section 13(1) and 42(1) of the Valuation and Rating (Scotland) Act 1956 and by all other enabling powers. The instrument is not subject to any parliamentary procedure.

Background

The Valuation Timetable (Scotland) Amendment Order 2007 seeks to amend the schedule at the end of the last entry in Column 2 of the Valuation Timetable (Scotland) Order 1995 to remove the possibility of a non-domestic rates appeal case being timed out.

Currently, the Valuation Timetable (Scotland) Order 1995 sets out a timetable for actions required to be carried out in connection with the lodging and determination of appeals and complaints with the Valuation Appeal Committee. The date for the disposal by a Valuation Appeal Committee of appeals and complaints is the later of three dates, namely: 31st December in the third year following the year of revaluation; 31st December in the year following the year in which an appeal or complaint is lodged; or twelve months after the date on which the appeal or complaint is lodged. The Valuation Appeal Committee may refer an appeal or complaint to the Lands Tribunal for Scotland for determination. The Lands Tribunal may decline to proceed to determine an appeal or complaint and in these circumstances it is returned to the Valuation Appeal Committee. However this means that an Appeal may be returned to the Valuation Appeal Committee to late for consideration. The Amendment Order provides that the Valuation Appeal Committee will always have at least six months to determine a returned appeal or complaint.

Policy Objective

The purpose of this instrument is to amend the Valuation Timetable (Scotland) Order 1995 to allow the Valuation Appeal Committee to always have at least six months to determine a returned appeal or complaint.

Consultation

Although there is no statutory requirement to consult on the amendment a consultation took place from 9 November 2006 to 2 February 2007. Eight responses were received of which two were substantive in support of the proposal.

Financial Effects

There are no financial implications for the Scottish Executive

Jim Gilmour
Scottish Executive Finance & Central Services Department
February 2007

