

**POLICY NOTE TO**  
**THE VALUATION (POSTPONEMENT OF REVALUATION) (SCOTLAND) ORDER 2013**  
**SSI 2013/113**

The above instrument will, if approved by the Scottish Parliament, be made in exercise of the powers conferred on the Scottish Ministers by sections 35(2) and 37(3) of the Local Government (Scotland) Act 1975 and all other enabling powers. The instrument is subject to the affirmative procedure.

**Purpose of the Instrument**

The purpose of this instrument is to postpone the next business rate revaluation year to 2017-18.

**Background**

The UK Government has confirmed the next business rates revaluation in England will take place in 2017-18. The Scottish Government's policy is to ensure that the business poundage rate in Scotland will not rise above the English rate during the lifetime of the 2011-2016 Parliament and in order to achieve this, the Scottish Government will also hold the next revaluation in 2017-18. This instrument will result in the next Scottish revaluation coming into effect on 1 April 2017. This will allow the same poundage rate to be set for Scotland as in England for the period up to end March 2017.

**Consultation**

The Scottish Ministers have powers conferred by section 37(3) of the Local Government (Scotland) Act 1975 to vary the year of a revaluation. There is no formal consultation required, although the draft Order is subject to Parliamentary scrutiny

**Regulatory Impact Assessment**

It is not possible to provide a full assessment of the likely impacts of a revaluation, as to do so would require a revaluation to take place. A partial Business and Regulatory Impact Assessment has been conducted.

**Financial Implications**

This instrument has no additional financial effects on the Scottish Government, local government or business.

Local Government Division  
February 2013