

## **POLICY NOTE**

### **THE VALUATION TIMETABLE (SCOTLAND) AMENDMENT ORDER 2015**

#### **SSI 2015/51**

The above instrument is made in exercise of the powers conferred on the Scottish Ministers by section 13(1) and 42 of the Valuation and Rating (Scotland) Act 1956 and by all other enabling powers. The instrument is subject to 'laid – no procedure'.

#### **Purpose of the Instrument**

The purpose of this instrument is to update various valuation and appeal timetabling provisions to reflect the change from the usual five-year cycle for non-domestic rating revaluation to a seven-year interval between the 2010 and 2017 revaluations.

Accordingly, the instrument updates the definition of "year of revaluation" in The Valuation Timetable (Scotland) Order 1995, to align with the definition of "year of revaluation" in section 37(1) of the Local Government (Scotland) Act 1975 (as amended).

#### **Background**

The Valuation (Postponement of Revaluation) (Scotland) Order 2013 amended section 37(1) of the Local Government (Scotland) Act 1975 to postpone the next year of non-domestic rating revaluation to 2017-18. As a consequence, it revoked the Valuation (Postponement of Revaluation) (Scotland) Order 1982 which provided that the quinquennial revaluations should run from 1985-86.

#### **Consultation**

There is no statutory requirement to consult on these Regulations.

#### **Business and Regulatory Impact Assessment**

No Business and Regulatory Impact Assessment is required because this instrument will not impose new regulatory burdens on businesses, charities or the voluntary sector.

#### **Financial Implications**

There are no financial implications resulting from this instrument.

Local Government Division  
February 2015