

POLICY NOTE

THE VALUATION TIMETABLE (DISPOSAL OF APPEALS AND COMPLAINTS) (CORONAVIRUS) (SCOTLAND) AMENDMENT ORDER 2020

SSI 2020/277

The above instrument is made in exercise of the powers conferred by sections 13(1) and 42(1) of the Valuation and Rating (Scotland) Act 1956 and all other powers enabling the Scottish Ministers to do so.

Purpose

The purpose of this Order is to amend the schedule of the Valuation Timetable (Scotland) Order 1995 (S.I. 1995/164) to make the last date for the disposal by a valuation appeal committee of a valuation roll appeal or complaint lodged with it 31 December in the fourth year following the year of revaluation, instead of 31 December in the third year following a year of revaluation, unless another rule provides for a later disposal date.

Policy Objectives

As at 30 June 2020, the proportion of properties in the 2017 revaluation cycle for which a revaluation appeal was resolved was 87% of the 73,891 appealed properties (compared with 93% at this point in the 2010 revaluation cycle).¹

The Covid-19 pandemic has impacted on the speed of appeal resolution by causing an interruption of Valuation Appeal Committee hearings. Additionally, tens of thousands of running roll appeals were lodged as a result of Covid-19.

The Scottish Government set up the Barclay Implementation Advisory Appeals sub-group in 2018 to provide advice to the Scottish Government on how to best implement the recommendations of the Barclay Review of non-domestic rates that relate to appeals. The group considered it reasonable to extend the statutory deadline for disposing of appeals and agreed that an extension until 31 December 2021 was sensible.²

This extension is expected to be specific to the 2017 revaluation cycle. However, without provision, this change will apply by default to future revaluation cycles. Parliament will be invited shortly to approve deferral of the date for the next revaluation and changes that aim to reduce the number of appeals from it will result from implementation of the Non-Domestic Rates (Scotland) Act 2020. Further provision will be brought forward once it is clearer how quickly it should be possible to progress appeals for future revaluation cycles.

Consultation

There is no statutory obligation to consult on this Order. The views of the Barclay Implementation Advisory Appeals sub-group were sought on these reforms.

¹ <https://www.gov.scot/publications/non-domestic-rates-revaluation-appeals/>

² <https://www.gov.scot/publications/barclay-implementation-appeals-sub-group/>

Impact Assessments

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

Financial Effects

There is no direct financial effect.

Scottish Government

Local Government and Communities Directorate

September 2020