

POLICY NOTE

THE VALUATION TIMETABLE (SCOTLAND) AMENDMENT ORDER 2023

SSI 2023/109

The above instrument was made in exercise of the in exercise of the powers conferred by sections 13(1) and 42 of the Valuation and Rating (Scotland) Act 1956. This is subject to no procedure.

This Order substitutes a new schedule 1 into the Valuation Timetable (Scotland) Order 2022 (“the 2022 Order”) to clarify that the last date to lodge a proposal or complaint is four months from the receipt of the relevant valuation notice, or 31 July in a revaluation year, whichever is later.

Policy Objectives

This Order provides that a proposal or complaint must be made within four months of a valuation notice concerning the change to the valuation roll that is the subject of the proposal or complaint being sent to the proprietor, tenant or occupier, or by 31 July in the year in which the valuation roll containing the entry that is the subject of the proposal or complaint comes into force, according to which date is later. This is in order to deliver the policy intent as set out in:

<https://consult.gov.scot/local-government-and-communities/non-domestic-rates-processes/>

The Order corrects minor typographical and formatting errors in schedule 1 of the 2022 Order.

Nothing else is amended in the 2022 Order.

Consultation

A draft Valuation Timetable (Scotland) Amendment Order 2022 and a draft Valuation Timetable (Scotland) Amendment (No. 2) Order 2022 were consulted on as part of the 'Consultation on reforming the non-domestic rates system: proposals, the draft valuation roll, content of valuation notices, etc.' which the Scottish Government launched on 22 September 2021. The consultation closed on 15 December 2021 and received 37 responses all of which were from organisations. The Scottish Government published an analysis of the consultation responses on 22 April 2022 which can be accessed at:

<https://www.gov.scot/publications/reforming-non-domestic-rates-system-consultation-analysis/pages/3/>

A full list of those consulted and who agreed to the release of this information is available in Annex A of the analysis. The published responses can be accessed at:

https://consult.gov.scot/local-government-and-communities/non-domestic-rates-processes/consultation/published_select_respondent

The Scottish Government published feedback to this consultation which can be accessed at: <https://consult.gov.scot/local-government-and-communities/non-domestic-rates-processes/>

A suggestion emerging from the consultation was that it may be preferable to replace the Valuation Timetable Order in force at the time (the Valuation Timetable (Scotland) Order 1995) (“the 1995 Order”) with a new one, rather than further amending the 1995 Order. This was with a view to aiding usability for readers. It was thought that given the 1995 Order had been amended several times, further amendment would compound to its complexity. The Scottish Government recognised this concern, and implemented the suggestion of bringing forward a new Valuation Timetable (Scotland) Order.

Impact Assessments

A Business Regulatory Impact Assessment was published on the introduction of a two-stage appeals system. It can be accessed here:

https://www.legislation.gov.uk/ssi/2022/369/pdfs/ssifia_20220369_en.pdf

Financial Effects

There is no fee to make a proposal and this does not require professional representation. A Business Regulatory Impact Assessment was published on the introduction of a two-stage appeals system.

Scottish Government
Local Government and Communities Directorate

March 2023