

## **POLICY NOTE**

### **THE VALUATION TIMETABLE (SCOTLAND) AMENDMENT (NO. 2) ORDER 2023**

**SSI 2023/166**

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. It is subject to no formal parliamentary procedure.

The purpose of this Order is to amend schedule 1 of the Valuation Timetable (Scotland) Order 2022 to make the last date for the disposal by the Local Taxation Chamber of a valuation roll appeal or complaint lodged between 1 January 2020 and 31 March 2023, 31 December 2024.

#### **Policy Objectives**

The objective of this Order is to ensure sufficient time for the Local Taxation Chamber, a chamber of the First-tier Tribunal for Scotland, to process the non-domestic property rating running roll appeals submitted between 1 January 2020 and 31 March 2023 and which were unresolved (or not withdrawn) by 31 March 2023. These were transferred to the First-tier Tribunal, with allocation to the Local Taxation Chamber, upon the transfer of the functions of valuation appeal committees on 1 April 2023.

#### **Consultation**

The Scottish Government sought views on the deadline for disposing of non-domestic rating appeals lodged on or after 1 January 2020 via a short consultation issued to the Scottish Ratepayers' Forum, the Scottish Rating Surveyors' forum and the Local Taxation Chamber. Five responses were received, three from the private sector and two from the public sector. The majority of responses favoured an extension to the 31 December 2023 deadline currently set for disposing of appeals lodged between 1 January 2020 and 31 March 2022. Extensions of three months, twelve months and sufficient time 'to enable the [Local Taxation Chamber] to determine the 45,000 inherited appeals' were suggested.

#### **Impact Assessments**

No Business and Regulatory Impact Assessment is required.

#### **Financial Effects**

This instrument has no direct financial implications.

Scottish Government  
*Local Government and Communities Directorate*  
May 2023