

EXECUTIVE NOTE

The Valuation Appeal Panels and Committees (Scotland) Amendment Regulations 2007 SSI/2007/212

The above instrument is made in exercise of the powers conferred by sections 29 of the Local Government etc. (Scotland) Act 1994(a) and of all other enabling powers. The instrument is subject to the negative resolution procedure.

Background

Valuation Appeal Committees (VACs) deal with appeals for Non-Domestic Rates and Council Tax. If a tax-payer disagrees with the rateable value of their property they have the right of Appeal to a VAC. The VAC comprises of a chairman and (usually) between three and six other members, all of whom are drawn from a Panel of lay members of the local community appointed by a Sheriff Principal. Appointments are for a period of no longer than five years, after which they are reviewed and considered for re-appointment by the Sheriff Principal. This is an unpaid Public Appointment and the current retiral age is 70. We understand that many members are forced to retire while still active, competent and willing to serve. We have reviewed the retirement legislation in light of the Employment Equality (Age) Regulations 2006 which came into effect in the UK on 1 October 2006.

The Executive is committed to providing access to opportunities for older people, to value and support them to continue to contribute to Scottish Society. Similar provisions on age restrictions have recently been removed from the Children's Panel, the Deer Commission the Land Tribunal for Scotland and the Rent Assessment Panel.

Policy Objective

The purpose of this instrument is to remove the restriction contained in Regulation 4(4) of the Valuation Appeal Panels and Committees (Scotland) Regulations 1996 that debars persons over the age of seventy being appointed or reappointed to Valuation Appeal Panels and Committees.

Consultation

Although there is no statutory obligation to consult on this amendment, a consultation took place from 5 January 2007 to 2 February 2007. 26 responses were received of which 16 were substantive in support of the proposal.

Financial Implications

There are no financial implications for the Scottish Executive.

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