

POLICY NOTE

THE VALUATION TIMETABLE (CORONAVIRUS) (SCOTLAND) AMENDMENT ORDER 2021

SSI 2021/231

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 lodged between 1 January 2020 and 31 March 2021, 31 December 2022.

Background

According to data provided to the Scottish Government by assessors, over 40,000 properties had a running roll appeal lodged in respect of them between 1 January 2020 and 31 March 2021. These appeals previously had a disposal deadline of 31 December 2021. For comparison, the close to 74,000 revaluation appeals that were lodged in respect of the last revaluation on 1 April 2017 in the majority prior to 30 September 2017, have until 31 December 2021 to be heard.

As at June 2021, none of the above running roll appeals have been resolved. It therefore does appear possible that such a large volume of appeals can be heard between now and 31 December 2021, particularly due to the ongoing challenges of resolving appeals during COVID-19.

The deadline for 2017 revaluation appeals will remain 31 December 2021, this having been already delayed by one year under The Valuation Timetable (Disposal of Appeals and Complaints) (Coronavirus) (Scotland) Amendment Order 2020 due to COVID-19, which impacted the resolution of appeals. As at 31 March 2021, 5,548 appeals in respect of the 2017 revaluation remain to be resolved or withdrawn.¹

The deadline for appeals lodged from 1 April 2022 is already a date later than 31 December 2021 under the Valuation Timetable (Scotland) Order 1995 and this is not amended by this instrument.

This instrument has the indirect effect of ensuring that the deadline for applications for referral to the Lands Tribunal for Scotland lodged by one party is now 30 June 2022, as this is 6 months prior to the disposal date for an appeal under regulation 4(1)(b) of the Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Regulations 1995.

¹ Non-Domestic Rates Revaluation Appeals Statistics, Scotland, 2020-21 Quarter 4, Scottish Government

Consultation

There is no statutory obligation to consult on this Order. No formal consultation was carried out due to the pre-election period for the 2021 Scottish elections.

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
June 2021