

POLICY NOTE

THE VALUATION TIMETABLE (SCOTLAND) AMENDMENT ORDER 2022

SSI 2022/139

The above instrument was made in exercise of the powers conferred by sections 13(1) and 42 of the Valuation and Rating (Scotland) Act 1956 and all other powers enabling them to do so. The instrument is not subject to procedure.

This instrument amends the Valuation Timetable (Scotland) Order 1995 to provide for a draft of the valuation roll to be published on 30 November in the year preceding a year of revaluation. It also amends the date at which a valuation on the basis of the physical circumstances of a property is to be made from 1 January to 15 March. Finally it sets a deadline of 31 December 2023 for disposal of appeals and complaints lodged in the period 1 January 2020 to 31 March 2022.

Policy Objectives

Section 1B of the Local Government (Scotland) Act 1975 (“the 1975 Act”), as inserted by the Non-Domestic Rates (Scotland) Act 2020, provides for the publication of a draft of the valuation roll before it is made up under section 1(1) of the 1975 Act. This instrument provides for the draft roll to be published on 30 November in the year preceding a year of revaluation. The next year of revaluation is 2023-24.

This instrument also amends the date at which a valuation on the basis of the physical circumstances of a property is to be made for the next valuation roll, from 1 January in the year preceding a year of revaluation to 15 March. This is to reduce the period during which physical changes to a property immediately prior to a valuation roll coming into force cannot be reflected in that roll. This matter was raised by the Barclay Implementation Advisory Appeals sub-group¹ as well as in responses to the *Consultation on reforming the non-domestic rates system: proposals, the draft valuation roll, content of valuation notices, etc.*

Finally, on 15 March 2022, the Minister for Public Finance, Planning and Community Wealth gave Stage 1 evidence to the Local Government, Housing and Planning Committee on the Non-Domestic Rates (Coronavirus) (Scotland) Bill, and indicated that the disposal deadline for appeals would be extended to 31 December 2023. This instrument sets a deadline of 31 December 2023 for appeals and complaints lodged in the period 1 January 2020 to 31 March 2022. To note, the disposal deadline for appeals lodged prior to 1 January 2020 has already passed; and the disposal deadline for appeals lodged after 31 March 2022 is statutorily later than 31 December 2023 under The Valuation Timetable (Scotland) Order 1995, as amended.

Consultation

The draft Valuation Timetable (Scotland) Amendment Order 2022 was consulted on as part of the *Consultation on reforming the non-domestic rates system: proposals, the draft*

¹ <https://www.gov.scot/publications/barclay-implementation-advisory-group-appeals-sub-group-final-report/pages/7/>

valuation roll, content of valuation notices, etc. A full list of those who responded to the consultation and who agreed to the release of this information is attached to the [consultation report](#) published on the Scottish Government website.

The consultation, as well as the responses, where permission was given to publish, can be accessed at: <https://consult.gov.scot/local-government-and-communities/non-domestic-rates-processes/>.

The consultation responses showed some support for the publication of a draft roll on 30 November in the year before a revaluation year, while some asked for a specifically later or earlier date. Many respondents however had no comment on the proposed 30 November date.

It was also highlighted that valuations are to be made on the basis of the physical circumstances of properties as at 1 January in the year preceding a revaluation; and that this creates a long period - between 1 January and the first day of the year of revaluation- when physical changes cannot be reflected in the new valuation roll. It was recommended that this gap be reduced and the cut-off date changed to match the date the valuation roll is made up and sent to local authorities and the Scottish Government (15 March).

Impact Assessments

No Business and Regulatory Impact Assessment has been carried out.

Financial Effects

The instrument has no financial effects on the Scottish Government, local government or on business. The Scottish Government has since 2019-20 made funding available to local government via the annual local government settlement specifically in respect of assessors' costs for the implementation of the Barclay Review and the Non-Domestic Rates (Scotland) Act 2020.

Scottish Government
Local Government and Housing Directorate

20 April 2022