

POLICY NOTE

THE VALUATION (PROPOSALS PROCEDURE) (SCOTLAND) AMENDMENT REGULATIONS 2023

SSI 2023/207

The above instrument was made in exercise of the powers conferred by section 3ZA(7)(a) of the Local Government (Scotland) Act 1975. The instrument is subject to the negative procedure.

The purpose of this instrument is to amend the Valuation (Proposals Procedure) (Scotland) Regulations 2022 to extend the deadline for lodging a proposal in relation to a valuation notice to 31 August 2023, or to a date four months after the sending of the valuation notice to the proprietor, tenant or occupier if later. The deadline is currently set in schedule 1 of the Valuation Timetable (Scotland) Order 2022, and is 31 July 2023 or a date four months after the sending of the valuation notice to the proprietor, tenant or occupier, whichever is later.

Policy Objectives

The objective of this instrument is to ensure sufficient time within the new non-domestic rates proposals and appeals system to lodge proposals in relation to a valuation notice issued under section 3(2) of the Local Government (Scotland) Act 1975.

The extended deadline applies for 2023 revaluation year only.

The deadline for proposals will be the later of 31 August 2023, or a date four months after the sending of the valuation notice to the proprietor, tenant or occupier of the property in question.

The instrument also clarifies that, given that this instrument makes special provision for the deadline in the current revaluation year, the deadline set out in the Valuation Timetable (Scotland) Order 2022 will not apply for this 2023 revaluation year.

These changes are necessary to ensure that those who wish to do so are in a position to exercise their rights to challenge valuations set at the current revaluation, given that with effect from 1 April 2023, a new system for challenge has been put in place alongside a number of other reforms of the non-domestic rates system.

Consultation

Under the New Deal for Business Group, which was established following the Policy Prospectus commitment to reset the relationship between government and business, a consultative sub-group was established to consider further enhancements to the operation and administration of the non-domestic rates system.

As part of the sub-group's discussion, some business representatives indicated more time was required to lodge proposals and asked that urgent consideration be given to extending the

deadline for lodging proposals from 31 July 2023 to 30 September. While other members expressed concern in relation to this suggestion, the progress report of the New Deal for Business¹, included this and other recommendations of the non-domestic rates sub-group, and was published on 29 June 2023.

The Scottish Government has agreed to extend the deadline for lodging proposals to the later of 31 August 2023, or four months after the sending of the valuation notice to the proprietor, tenant or occupier of the property. This extension period provides a balance between allowing ratepayers extra time to lodge any proposals they are considering, and maintaining the integrity of the three-yearly revaluation cycle.

Impact Assessments

As these regulations extend the deadline for proposals to be lodged, no impact assessments were considered necessary. It is not considered there will be any impact persons within protected groups, the instrument does not involve a change in data controller or the data to be processed, nor are there any children's impact issues arising.

Financial Effects

The Minister for Community Wealth and Public Finance confirms that no BRIA is necessary as the instrument has no direct financial effects on the Scottish Government, local government or on business.

Scottish Government
Local Government and Housing Directorate
July 2023

¹ <https://www.gov.scot/publications/new-deal-business-group-progress-report-recommendations/>.