POLICY NOTE

THE VALUATION TIMETABLE (SCOTLAND) ORDER 2022

SSI 2022/368

The above instrument was made in exercise of the in exercise of the powers conferred by sections 13(1) and 42 of the Valuation and Rating (Scotland) Act 1956. This is subject to no procedure.

This instrument replaces the current Valuation Timetable Order (the Valuation Timetable (Scotland) Order 1995) and makes additional changes in the context of three-yearly revaluations and a two-stage non-domestic rates appeal system in force from 1 April 2023, with appeals in the first instance to the Local Taxation Chamber of the First-tier Tribunal for Scotland.

Policy Objectives

This instrument specifies that valuations must be made on the basis of the level of rents as at 1 April in the year preceding a year of revaluation (the 'tone date').

It sets 30 November in the year preceding a year of revaluation both as the last date for publication of a draft valuation roll and the last date for the assessor to send certified copies of estimates of revaluation to local authorities.

It sets 15 March in the year preceding a year of revaluation as the date 1) on which the valuation roll is to be made up by the assessor, 2) the date on which valuations are to be made on the basis of the physical circumstances of properties, and 3) and the last date for the assessor to deliver copies of the valuation roll to the rating authority (the local authority).

Proposals under the Local Government (Scotland) Act 1975, as amended by the Non-Domestic Rates (Scotland) Act 2020, can be made by the proprietor, tenant or occupier of a non-domestic property or their appointed representative. This instrument sets the last date for making a proposal in relation to the making of an entry, or alteration to an entry in the valuation roll as whichever is the later of the following:

- 31 July in the year of revaluation which follows the year in which the valuation is made
- The last day of the period of 4 months starting with the date on which the relevant valuation notice was sent.

It also sets the following deadlines to lodge a proposal:

- When a person becomes a new proprietor, tenant or occupier (PTO) of the property: 4 months after they became the PTO
- On the grounds there has been a material change of circumstances: 4 months after the valuation roll containing the relevant entry ceases to be in force
- On the ground that there is an error in the entry: 31 March in the year preceding the immediately following year of revaluation (i.e. a proposal can be made at any point when the valuation roll containing the entry which is the subject of the proposal is in force)

The Order also specifies that the last date for the assessor to issue notice of the date on or before they intend to issue notice of a decision on a proposal as 70 days before the proposal determination date (PDD). Regulation 15 of The Valuation (Proposals Procedure) (Scotland) Regulations 2022, states that the assessor must send notice of the decision in respect of the proposal to the proposer, in writing, on or before the PDD. The assessor sets the PDD and must do so under this Order by whichever is the latest of the following dates:

- 30 September in the year before the revaluation year which follows the making of the valuation to which the proposal relates
- 30 September in the year after the year in which the proposal is made
- the last day of the period of 12 months beginning with the date on which the proposal is made to the assessor.

Under the Lands Valuation (Scotland) Act 1854, as amended by the Non-Domestic Rates (Scotland) Act 2020, complaints with regard to the value of a property stated in the valuation roll can only be made by a person who is not a proprietor, tenant or occupier of that property. This Order sets the last date for lodging a complaint on an entry in the valuation roll as whichever is the later of the following dates:

- 31 July in the year of revaluation which follows the year in which the valuation is made
- The last day of the period of 4 months after the valuation notice was issued.

Finally, this instrument revokes the Valuation Timetable (Scotland) Order 1995 and the instruments which have amended it. All of those instruments will, however, continue to have effect in relation to any appeal or complaint in connection with an entry in a valuation roll which came into force between 1 April 1995 and 31 March 2023. In other words, this Order only applies to valuation rolls in force on or after 1 April 2023. The 1995 Order, as amended at various points in time, applies in relation to timescales for appeals and complaints that are ongoing as at 1 April 2023. These will relate to entries in earlier valuation rolls as in force between 1 April 1995 and 31 March 2023.

Consultation

A draft of this Order was consulted on as part of the 'Consultation on reforming the non-domestic rates system: proposals, the draft valuation roll, content of valuation notices, etc.' which the Scottish Government launched on 22 September 2021.

The consultation closed on 15 December 2021 and received 37 responses all of which were from organisations. The Scottish Government published an analysis of the consultation responses on 22 April 2022 which can be accessed at: https://www.gov.scot/publications/reforming-non-domestic-rates-system-consultation-analysis/pages/3/ A full list of those consulted and who agreed to the release of this information is available in Annex A of the analysis. The published responses can be accessed at: https://consult.gov.scot/local-government-and-communities/non-domestic-rates-processes/consultation/published_select_respondent

The Scottish Government published feedback to this consultation which can be accessed at: https://consult.gov.scot/local-government-and-communities/non-domestic-rates-processes/

Impact Assessments

No impact assessments have been carried out as none are necessary for this Order.

Financial Effects

There are no financial effects of this instrument. The Minister for Public Finance, Planning and Community Wealth confirms that no Business and Regulatory Impact Assessment is necessary as 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 Communities Directorate

December 2022