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## New Deal for Business Non-Domestic Rates Sub-Group Members

17 July 2023

Dear all,

I would firstly like to thank you all for your participation in the New Deal for Business Non-Domestic Rates sub-group thus far.

I have welcomed the open discussion within the sub-group, and would once again highlight that this is only the start of the process. This is a complex area of fiscal policy and many of the issues raised need more detailed discussion and consideration than the four weeks this current process has allowed.

As agreed, my officials are giving consideration to drafting a proposed workplan for the sub-group to consider in advance of our next meeting after summer recess in September.

Some members of the sub-group noted that bulk proposals could not be submitted until recently on the Scottish Assessors' Association's Portal, and called for an extension to the deadline for submitting a proposal from 31 July to 30 September 2023.

I would note that the new proposal system went live on 1 April 2023, the date at which ratepayers have been able to lodge proposals, and any temporary system issue on the Portal did not preclude proposals being prepared for submission and lodged when the system became available.

Other members raised concern about the impact on the system integrity that a delay to the deadline for submitting proposals could have on the timescales for proposals being resolved timeously in a three-yearly revaluation cycle, with a one-year tone date – or only eight months from the tone date to the production of the draft valuation roll.

For revaluation 2023, a draft Valuation Roll was published on the 30 November 2022 and Draft Valuation Notices issued by Assessors shortly thereafter. Final Revaluation Notices were issued in March 2023, in advance of the 2023 rateable values going live on 1 April 2023. This provides a total of eight months (four before revaluation and four after) for property owners and occupiers for consideration and submission of a proposal.

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I am grateful for the further dialogue and engagement with some members on this request. Scottish Ministers are keen to work in partnership with business and I have listened with interest to the arguments made for an extension, and considered the risks of doing so.

In recognition that the two-stage appeals system is new and will take time to bed in, I can confirm that we intend, for the 2023 revaluation only, to lay subordinate legislation to extend to deadline for lodging proposals to 31 August 2023, or four months from the date on which the valuation notice was issued, whichever is later.

Extending the current deadline is not without risk to the integrity of the three-yearly revaluation cycle and I consider this to be a reasonable and balanced compromise to allow extra time for ratepayers to consider whether they wish to lodge proposals. I would urge businesses and agents to submit any revaluation proposals they intend to as soon as possible.

I look forward to discussing further, after summer recess, how we can structure a workplan that ensures that we maintain momentum on the other points that came out of the sub-group's deliberations.

Yours sincerely,

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**Tom Arthur**

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