

Ministear airson Ionmhas Poblach agus Eaconomaidh
Dhìdseatach
Ceit Fhoirbheis BPA
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The Scottish Parliament
Edinburgh
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By email:
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3rd September 2019

Dear James,

As Committee members are aware, the Non-Domestic Rates (Scotland) Bill (“the Bill”) – subject to successfully completing the parliamentary scrutiny process - will put in place the legislative framework to enable the implementation of a number of Barclay Review recommendations.

The next non domestic rates revaluation will take effect on 1 April 2022 with a tone date of 1 April 2020. To ensure a smooth revaluation, the assessors, local authorities, and ratepayers amongst others will need to review existing systems to ensure the necessary changes - flowing from this Bill – have been made ahead of the revaluation.

From reviewing the written and oral evidence submitted to the Lead Committee as part of the Committee’s Stage 1 evidence gathering on the Bill, I think Committee members will agree that there is a recognition amongst the majority of stakeholders of the need to reform the current appeals process. Additionally, a number of key stakeholders have commented in their evidence and through the Barclay Implementation Advisory sub-group on Appeals that it would assist their planning and preparation for the new appeal process if they could understand at an early stage how the Scottish Government proposes the new appeals process will work in practice.

Tha Ministearan na h-Alba, an luchd-comhairleachaidh sònraichte agus an Rùnaire Maireannach fo chumhachan Achd Coiteachaidh (Alba) 2016. Faicibh www.lobbying.scot

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Operational details relating to the new appeals process will, as is usual practice, be set out in subordinate as opposed to primary legislation. I am however keen that the Scottish Government continues with the consultative approach it has taken throughout the implementation phase of the Barclay Review. To that end I consider there is merit in the Scottish Government producing a set or sets of illustrative appeals regulations to provide the Lead Committee, the Delegated Powers and Law Reform Committee and key stakeholders with an opportunity to see what the Scottish Government is thinking here, and to comment on both the illustrative regulations and the suitability of the powers (which will assist in determining whether the parliamentary procedures attached to the power are appropriate).

I would wish to make absolutely clear that the Scottish Government would in no way wish to suggest - through seeking comments on illustrative appeal regulations before the completion of Stage 2 of the Bill - that the Scottish Government was in any way taking for granted Parliament's agreement to this Bill. Clearly, if Parliament did not agree the powers, then they could not be used.

I hope the Committee finds the contents of this letter, which I am also copying to the Convener of the Delegated Powers and Law Reform Committee, helpful.

Kate Forbes

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