

AGENDA ITEM 6

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: Scottish Government Consultation “Supporting Business – Promoting Growth”
Meeting: Central Scotland Valuation Joint Board
Date: 25th January, 2013
Author: Brian Byrne, Assessor

1.0 Introduction

This report is to advise the Board of the current consultation by the Scottish Government on non domestic rates “to inform future Scottish business rates policy”. This was issued on 27 November 2012

The paper seeks views on how the business rates system can better support sustainable economic growth, whilst still delivering the same level of income needed to provide the local services on which businesses and communities rely.

The three objectives of the review are to

- Help stimulate sustainable economic growth
- Improve the transparency of the rating system, and
- Streamline the operation of the rating system.

The consultation includes questions on the effectiveness of current reliefs; the valuation appeals system; transparency and openness; and tax avoidance.

Formal consultees include local authorities, ratepayer representative bodies, and the Scottish Assessors’ Association. Responses should be submitted by 22 Feb 2013.

2.0 Scottish Assessors' Association (SAA)

In view of the relatively short timescale allowed for this consultation Scottish Assessors have agreed to make a joint response to the technical valuation aspects of this consultation via the SAA and have already met to discuss a joint approach. It would be for local Councils to respond, if they wish to, on any aspects of economic growth and rates collection. A copy of the SAA response will be provided to members at the next meeting.

3.0 Recommendations

The Valuation Joint Board is asked to note this Report and that a joint response will be made on behalf of all Scottish Assessors.

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Brian Byrne
17 January 2013

Background Paper

The consultation documents can be found at
<http://www.scotland.gov.uk/Publications/2012/11/6551/0>