Written submission from the British Deer Society

We thank you for the invitation to provide comments to the Draft Bill, we submit our comments below.


66, Repeal of exclusion of shootings and deer forests from valuation roll.

67, Valuation of shootings and deer forests.

Section 151 of the 1994 Act excluded shootings, deer forests, fishings and fish counters for many reasons; not least of which was that the administration of the system cost many times more than it recovered, this situation will remain.

Interpretation of what constitutes a deer forest may be controversial.

Taxing deer culling will do nothing to make the enterprise more available, indeed it will make the exercise of undertaking deer management more challenging to new entrants, quite the opposite to the intention of other Government proposals.

It is believed that deer culled for management or welfare purposes were not included in the rating calculations; given the proportion of deer managed to benefit Public Interest, (Control Agreements and Control Schemes, section 7, 8 or 10, Designated Sites, Natural Heritage and Public Safety, tree establishment, landscape development etc.), on which Rates may not be charged, the return of this tax will be considerably less than some imagine, and so compound the deficit the scheme will cause.

To increase the burden of costs of management by repealing the 1994 Act will do nothing to improve the economic returns of the fragile enterprises of the Highlands and will be a direct threat to the sustainability of the very enterprises expected to deliver considerable public benefits in the Highlands.

The very enterprises delivering successful diverse upland biodiversity, employment, diverse rural micro businesses, infrastructure support, (wildfire management, support for access takers, mountain bothy support, track maintenance and other community services), will be challenged to settle the rates within the fragile returns currently received and what with agricultural support diminishing simultaneously in such rural areas, the introduction of further taxation would be a double blow.

An unintentional consequence of raising taxes in the rural economic zone may well be that the enterprises which have already diversified and encouraged economic development in the remote places will be hit by the rateable values of the combined shooting and deer forests and diversified enterprises exceeding the limits of the Small Business Bonus Scheme, so rendering the enterprises liable for a greater part of the rateable value, this would have the impact of undermining the very diverse enterprises that this Government is striving to support; this would be a considerable
failing of the reintroduction of these rates; should the rates on shootings and deer forests be reintroduced they should be excluded from the effects of combination with other non-sporting businesses.

The practicalities of re-commencing the assessment of annual values on the rights to shootings and deer forests across the majority of Scotland are not inconsiderable as it will require a complete new database of occupiers, new calculations of the annual values, negotiations on the value of every individual land holding and interest, maintenance of said records and values; this is a considerable undertaking given that there are 26,000 farm holdings, and possibly the same number of forestry interests, not to mention the inevitable complexities of partnerships, and other collaborative ownership organisations across the nation. Will the rates raised generate a surplus?

The Regional Assessors Offices are currently under considerable pressure to revalue property for the 2017 review.

**Part 8. Deer Management**

69, **Function of deer panels.**

The proposals are well intentioned and should be supported. However the sections are not explicit, nor limited.

70, **Deer Management Plans.**

There would appear to be some gaps in the administrative proposals for implementation of the new sections.

71, **Increase in penalty for failure to comply with control scheme.**

Whilst an Act may specify a maximum sentence, it is fortunate that the process of Law is realistic and will take into consideration all the many facets of a case.

**Part 9. Access Rights, Core Paths.**

It is inevitable that an increased use of the landscape will increase the disturbance caused to deer and to increase the frustrations experienced in deer management, especially in the peri-urban environment, so achievement of the desired cull will be more difficult and time consumptive.