

Scottish Assessors Association submission of 18 August 2023

PE2019/C: Withdraw rate relief under the Small Business Bonus Scheme from Holiday Let Accommodation

I refer to your letter dated 24 July 2023 inviting the Scottish Assessors Association to comment on the action called for in the abovenamed petition.

Whilst we are grateful for the opportunity to comment on the petition, the Scottish Assessors Association are of the view that the charging and collection of rates is a matter for the 32 Local Authorities in Scotland and as such is not a matter for Assessors. We therefore are of the view that it is not appropriate for Assessors to make comment on the petition.