LOCAL GOVERNMENT AND COMMUNITIES COMMITTEE

CALL FOR VIEWS ON THE NON-DOMESTIC RATES (SCOTLAND) BILL

SUBMISSION FROM SCOTCH WHISKY ASSOCIATION

The Scotch Whisky Association is delighted to provide a submission on the Non-Domestic Rates (Scotland) Bill. The SWA supported the Barclay Review and welcomes the aim of this bill which is to deliver a system to better support business growth and long term investment.

Business competitiveness is essential to increase international trade and encourage investment. The Scotch Whisky industry considers that a fairer and more transparent taxation system is a prerequisite for making Scotland more competitive and encourage economic growth. The system for non-domestic rates should incentivise investments and provide certainty and fairness for companies.

With regard to the specific questions from the Committee, the SWA has the following points to make:

Revaluations

The SWA welcomes the move to hold property revaluations every 3 years instead of every 5 years as is currently the case. It is hoped that this should decrease the likelihood of major fluctuations in values and help reduce the number of appeals.

Growth Accelerator

The SWA welcomes the business growth accelerator that provides 12 months rate relief for a new build and a 12-month delay before rates are increased when an existing commercial property is expanded or improved. The industry also welcomes the removal of the requirement to apply for this relief.

Information notices

The Barclay Review called for more transparency and consistency with regard to rates, this approach is welcomed by the SWA. The Bill sets out the requirements to businesses to adhere to information notices and it is hoped that this will result in greater consistency across assessor areas.

We have concerns regarding the proposal to enable Assessors to access information from other sources, beyond the proprietor, occupier or rating agent. If this power is introduced, information relating to the ratepayer’s notification of information being sought from third parties, the content of the information subsequently received and how it will be used in assessing their rateable value should also be a requirement.