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Businesses seeking to overturn crippling rises in rates will be forced to wait an extra month before their appeals are considered, it has emerged.

The Scottish Government has changed the legislation to state firms must now wait at least 105 days before a decision is made on their rates bill.

Previously, the limit was just 70 days, meaning those affected will have an additional 35 days of being out-of-pocket.

It's the latest set-back for the SNP as it struggles to address the business rates fiasco.

Earlier this week, it emerged finance secretary Derek Mackay's 12.5 per cent cap on increases was in fact a 14.75 per cent one, as he'd forgotten to factor in inflation.

Scottish Conservative shadow finance secretary Murdo Fraser said:

"This is yet more evidence of the SNP's business rates fiasco unravelling.

"Not only was the cap announced by Derek Mackay found to be misleading, but now firms are being forced to wait more than a month extra to get their appeals heard.

"Considering finances for many of these organisations affected will already be tight, they can hardly afford to wait an additional 35 days.

"This is just another indication of an anti-business SNP government, that would rather hit firms in the pocket than help them boost growth, jobs and the economy."

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- An appellant can request that the Valuation Appeal Committee hear the appeal within a time period that the appellant requests, but this cannot be less than 105 days (previously 70 days) from the date they make the

request in question.

- The “70 day” mentioned was changed very recently (16 March and coming into force on 1 May 2017) when The Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Amendment Regulations 2017 was laid (*Legislation.Gov.UK, Scottish Statutory Instruments, [link](#)*).
- Previously, Section 8 (4 and 7) of The Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Regulations 1995 stated (*LegislationGov.UK, Scottish Statutory Instruments, [link](#)*):

‘(4) The secretary shall give to each party not less than 70 days’ notice of the date, time and place set for the hearing of the appeal.’

‘(7) If an appellant considers that his appeal has not been or is not to be heard within a reasonable period of lodging it, he may request the Committee to hear the appeal within such a period as he may specify, being a period not less than 70 days from the date of his request, and if the Committee declines to hear the appeal within such a period-

- (a) It shall state its reasons for so declining; and
- (b) The Secretary shall notify both parties accordingly’.

- The Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Amendment Regulations 2017 “70” for “105” in both these paragraphs 4 and 7 of regulation 8. It states: (*Legislation.Gov.UK, Scottish Statutory Instruments, [link](#)*)

‘(4) In regulation 8 (arrangements for hearing by the Committee)-

- (a) in paragraphs (4) and (7), for “70” substitute “105”;
- (b) in paragraph (5)([6](#)), for “giving such information” to the end substitute “to be published on an appropriate website”; and
- (c) in paragraph (6), for “name a place” to the end substitute “include a list of the appeals to be heard at that hearing”.’

- Therefore as of 1 May 2017 the period covered by these sections will no longer be 70 but 105 days. Therefore the minimum time that an appellant can ask is 105 days, and if the Committee declines to hear the appeal within such a period, it must state why and notify both parties that this is the case.