



# SCOTTISH EXECUTIVE

Finance and Central Services Department  
Local Government Finance Division

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**Finance Circular No. 3/2007**  
**By E-Mail**

Chief Executives, Scottish Local Authorities

Copy to: Directors of Finance  
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COSLA  
Scottish Assessors Association

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Your ref:  
Our ref: B1174795

16 March 2007

Dear Sir/Madam

## **LOCAL TAXATION: STATUTORY INSTRUMENTS**

I am writing to let you know about a number of non-domestic rating Statutory Instruments that have been laid before the Scottish Parliament and come into force on 1 April 2007.

### **INSTRUMENTS COMING INTO FORCE ON 1 APRIL 2007**

#### **The Non-Domestic Rate (Scotland) Order 2007 (SSI 2007/2)**

This Order prescribes a rate of 44.1 pence in the pound as the non-domestic rate to be levied throughout Scotland in respect of the financial year 2007-2008.

#### **The Non-Domestic Rating (Rural Areas and Rateable Value Limits) (Scotland) Amendment Order 2007 (SSI 2007/36)**

This Order amends the Non-domestic rating (Rural Areas and Rateable Value limits) (Scotland) Order 2005 (the 2005 Order) by substituting a new schedule which adds or removes certain localities from column 2 of Schedule 1 to the 2005 Order. This is because the population of those localities has either fallen below or risen above 3000. This order also revokes the Non-domestic rating (Rural Areas and Rateable Value limits)(Scotland) Amendment Order 2006.

#### **The Valuation Appeal (Electronic Communications) (Scotland) Order 2007 (SSI 2007/still to be assigned)**

This Order allows Appeals for non domestic rates to be submitted and withdrawn from a Valuation Appeal Committee electronically.



## **The Non-Domestic Rates (Levying) (Scotland) (No2) Regulations 20067 (SSI 2007/still to be assigned)**

This Order makes provision for the arrangements for the Small Business Rates Relief Scheme in 2007-08 and the Transitional Arrangements Scheme in 2007-08.

## **The Valuation Timetable (Scotland) Amendment Order 2007 (SSI 2007/81)**

This Order amends the Valuation Timetable (Scotland) Order 1995 to allow the Valuation Appeal Committee to always have at least six months to determine an appeal or complaint.

## **The Valuation Appeal Panels and Committees (Scotland) Amendment Regulations 2007 (SSI 2007/still to be assigned)**

This Order removes the restriction contained in Regulation 4(4) of the Valuation Appeal Panels and Committees (Scotland) Regulations 1996 that debars persons over the age of seventy being appointed or reappointed to Valuation Appeal Panels and Committees.

### **General**

A separate copy of this Circular has been sent by e-mail to your Director of Finance and Head of Revenue, COSLA and to Mike Lithgow, Secretary of the Scottish Assessors Association. All the Instruments should be available shortly from the Office of the Queens Printer for Scotland at [www.oqps.gov.uk/scotlegislation/scot\\_si.htm](http://www.oqps.gov.uk/scotlegislation/scot_si.htm). We are in the process of updating the business rates section of the Local Government Finance website [www.scotland.gov.uk/businessrates](http://www.scotland.gov.uk/businessrates) to provide links directly to these Instruments on the OQPS web pages.

If you have any queries relating to these Instruments please contact Jim Gilmour on 0131 244 7025 or e-mail Jim at [jim.gilmour@scotland.gsi.gov.uk](mailto:jim.gilmour@scotland.gsi.gov.uk)

Yours faithfully

**JIM GILMOUR**