Barclay Implementation Advisory Group – Billing Subgroup

28 March 2018, 12.30-2.30 pm

St Andrews House, Edinburgh

In Attendance

Marianne Barker, Scottish Government (chair)

Shane Taylor, Scottish Chambers of Commerce

Kevin Fraser, IRRV Scotland (practitioners)

Ken McCormack, Montagu Evans

Jonathan Sharma, CoSLA

Apologies

Note of key points made in discussion

1. The Group agreed the note of the previous meeting. This group noted it was convened to look at Barclay recommendations 14 and 15 in detail.

2. The Group agreed that there should be a consistent format of bills . This required no legislation and could be implemented relatively quickly once a standard format was agreed on.

3. It was agreed that online billing was an ideal goal, but this was a longer term.

4. It was also agreed that it would be beneficial to explore common software systems and shared services for revenues and benefits functions in the longer term.
5.
6. It was noted that the life of this group may be long term allowing monitoring of billing performance in future and advising on these longer term options.

7. It was noted that many Council rates billing systems are not stand alone and are often joint systems delivering rates billing, council tax billing, council tax reduction scheme and housing benefit.

8. It was agreed that a trawl would be undertaken by Kevin through IRRV networks to collect different examples of current bills so that the group could review formats. Councils would also be asked to confirm who their current software supplier and other relevant details. **Action-** Kevin Fraser

9. Once issue which should be addressed in standardised billing is that when a liability changes in year, either due to a rateable value change or a change in relief entitlement, it should be clear on the bill when this change took place.

10. Online forms should also be readily available on council websites.

11. It was agreed that no bill reduction should be offered for online payment, instead online billing itself is the incentive.

12. It was discussed whether online billing would create any recovery issues. **Action** - Kevin to check that nothing in debt recovery legislation would be prejudiced by online billing.

Barclay Recommendation Number and Description

1 Business growth accelerator

2 Three yearly revaluations

3 Reduction in large business supplement

4 New relief for day nurseries

5 Expanding fresh start relief to benefit town centres

6 Review of plant and machinery valuation

7 Review of Small Business Bonus Scheme

8 'Road map' for future rates changes

9 Provision of better information

10 Relief recipients to be published

11 Employ rateable value finder product

12 More transparency & consistency from Assessors

13 Greater information gathering power for Assessors

14 Standardised rates bills across Scotland

15 Incentivise online billing

16 Penalty for non-provision of information to councils

17 Councils to make refund payments faster

18 Enable quicker debt recovery from ratepayers

19 Reform of the appeals system

20 General anti avoidance rule (GAAR)

21 Close empty property relief loophole Covered under GAAR

22 Close SBBS second homes loophole

23 All relief awards to be checked for errors

24 Reform charity relief (partially progressed)

25 Relief restricted to properties in active occupation

26 Reform empty property relief

27 Sports relief for affordable community facilities

28 All property should be on valuation roll (not progressed)

29 Commercial agricultural processing (not progressed)

30 Commercial activity on parks etc.