

Barclay Implementation Advisory Group

20 April 2018, 1200 -1500

Lothian Valuation Joint Board, Edinburgh

In Attendance

Marianne Barker, Scottish Government

Ian Storrie, Scottish Government (chair)

Stuart Mackinnon, FSB

David Magor IRRV (UK)

Shane Taylor, Scottish Chambers of Commerce

Ken McCormack, RICS/ RSA

Graeme McLean, SRC

Ian Milton, SAA

Graeme Strachan, SAA

Moira Walker, SPF

Kevin Fraser, IRRV Scotland (practitioners)

Alan Puckrin, Directors of Finance/ CoSLA (by phone)

Apologies

Mari Tunby, CBI

Jonathan Sharma, CoSLA

Note of key points made in discussion

1. The Group agreed the note of the previous meeting. It was agreed that all future notes will append a list of Barclay recommendations as a reference.
2. The Group received feedback from the Billing subgroup on 30 March and Appeals sub-group meeting on 18 April 2018.
3. The Group discussed Paper 1 tabled for the meeting and comments will be annotated on a revised version of that paper.

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.