

BRIEFING PAPER

REF: FGB 2021/ 001 | DATE: 19 January 2021



Rating Penalty Notices Assessor Information Notices

It is highly anticipated that Assessors across Scotland will begin issuing Return of Information forms without delay now that all the legislation governing the process has come into force. Failure to comply with the notices within a strict timeframe could result in severe penalties, which could amount to 71% of the Rateable Value of the property for continued breaches. Assessor information forms can now be completed online using the Scottish Assessors Association portal – www.saa.gov.uk.

Rental / Cost / Turnover Forms

| Timeframe | Fine – Property on Valuation Roll | Fine – Property <u>not</u> on Valuation Roll |
|-----------------------------|--|--|
| Not returned within 28 days | £200 or 1% of the Rateable Value, whichever is higher | £1,000 |
| Not returned within 70 days | £1,000 or 20% of the Rateable Value, whichever is higher | £10,000 |
| Not returned within 84 days | £1,000 or 50% of the Rateable Value, whichever is higher | £50,000 |



Enforceable from 21 December 2020

Local Authority Information Notices & Notifying Changes

There will now be financial penalty should any individual or business fail to either respond to local authority requests for information or to inform the local authority of a change in the proprietor, tenant or occupier, or any *general change* that impacts on value.



New Proprietor / Tenant / Occupier

| Timeframe | Penalty |
|---|--|
| 21 Days – Deadline to respond to direct request from Billing Authority | 1. £97 following breach of initial Notice 2. £370 (max) following breach of subsequent notice |
| 42 days – Duty to notify change of owner, occupier or any change impacting value | Single fine of £370 |



Enforceable from 1 April 2021

Assessors & Local Authorities in Scotland have been given powers to issue penalty notices under Section 30 & 33 of the Non-Domestic Rates (Scotland) Act 2020 for non-compliance with requests for information.

Assessors have throughout the history of rating had rights to request information but no proper enforcement mechanism has ever existed until now. Given the magnitude of the fines it is imperative that these requests are no longer ignored. There are rights to appeal against penalty notices but proactive action to avoid fines is clearly prudent. We strongly recommend compliance and engagement and we can assist ratepayers to navigate the new regime and avoid penalties.

For further information or advice on Business Rates please contact our Head of Rating, Richard Foster:

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