

«Full name»

«Address»

21st October 2020

Dear «Name»,

**REJECT THE REVALUATION DELAY ORDER FROM SCOTTISH GOVERNMENT**

We are writing to draw your attention to the above legislative order which will be going through the Scottish Parliament within the next few weeks.

The unfair and outdated system of covering Non-Domestic Rates has been a constant and long-term issue which our local business community have been raising over a number of years.

As part of a Scottish wide Network of Chambers covering all parts of Scotland, we contributed into the Barclay Review and were members of many *Expert Advisory Groups* set up to redesign the Business Rates system, providing solutions and recommendations. We welcomed both the Barclay Review recommendations and agreement from the Scottish Government to have these changes implemented.

Having invested our time and expertise into the Scottish Government’s Advisory Group, we were shocked to learn that the previously agreed actions and timelines were now being rejected. This is most evident in the Scottish Government’s recent decision to seek a delay to the 2022 NDR revaluation as outlined in the recent Programme for Government.

The decision is clearly contrary to the key recommendation of the Barclay Review for more frequent Revaluations. We believe this plan to delay the 2022 Revaluation will be disastrous for the Scottish economy.

The delay will inevitably result in difficult decisions being made such as branch closures, the collapse of firms, and job losses on an unprecedented scale for those areas and sectors currently suffering the most from the impact of Covid 19 which are in need of the earliest possible Rates Revaluation. In particular, this delay is yet another blow for the already-struggling hospitality sector, which pre-pandemic supported around 28,500 jobs in Edinburgh.

This is a critical time to ensure that the NDR system is fit for purpose and regular revaluations can play a part in supporting business growth by ensuring that the tax payable by businesses is proportionate to the ability to pay by being more aligned with the current market conditions they face.

Delaying the Revaluation and having less regular revaluations can only therefore be seen as a measure that will prohibit business growth and will deter the economic recovery.

I have also attached a briefing document which may help your understanding of our perspective.

To save as many local businesses and jobs as possible, we are asking you to reject the Revaluation Delay Order being put to Parliament thereby:

1. **Reducing the significant and wide-ranging penalties to ratepayers and third parties**
2. **Reversing the new limitations of Scottish ratepayers MCC appeal rights**
3. **Carry out a Revaluation in 2022 as agreed and accepted**

If you wish to discuss this further, please do not hesitate to contact me.

Yours sincerely,

Liz McAreavey,

Chief Executive

**Liz McAreavey**

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