



Law Society  
of Scotland

# Consultation Response

Barclay Implementation: A consultation on non-domestic rates reform

September 2018



## Introduction

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The Law Society of Scotland is the professional body for over 11,000 Scottish solicitors. With our overarching objective of leading legal excellence, we strive to excel and to be a world-class professional body, understanding and serving the needs of our members and the public. We set and uphold standards to ensure the provision of excellent legal services and ensure the public can have confidence in Scotland's solicitor profession.

We have a statutory duty to work in the public interest, a duty which we are strongly committed to achieving through our work to promote a strong, varied and effective solicitor profession working in the interests of the public and protecting and promoting the rule of law. We seek to influence the creation of a fairer and more just society through our active engagement with the Scottish and United Kingdom Governments, Parliaments, wider stakeholders and our membership.

Our Property and Land Law Reform and Charity Law sub-committees welcome the opportunity to consider and respond to the Scottish Government's paper *Barclay Implementation: A consultation on non-domestic rates reform*<sup>1</sup>. The sub-committees have the following comments to put forward for consideration.

## General comments

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We welcome reform generally in this field.

### **Business Growth Accelerator**

We are in favour of the Business Growth Accelerator and welcome the arrangements from 1 April 2018 for new-build properties to receive 100% relief from rates until first occupied. Arrangements prior to April 2018 were considered by some to be a barrier to investment.

We agree with the proposals to provide for the time delay for an increase in rates for new build and occupied or improved existing properties in primary legislation. We welcome the proposal to include a power in legislation to enable Ministers to vary the time delay by Regulations. We also agree with the proposals to introduce primary legislation to adjust the duties of the Assessor in relation to entries in the valuation roll. This approach would likely ensure greater certainty in the law in this area, as well as reduce administrative burdens on local authorities and those seeking relief.

<sup>1</sup><https://consult.gov.scot/local-government-and-communities/non-domestic-rates/>

## **Independent schools**

Around business rates and independent schools, we believe that clarity and consistency would be helpful in determining whether such organisations meet the exceptional circumstances envisaged. These circumstances may also need to be reviewed periodically, to ensure that these remain exceptional.

## **Economically active properties**

We believe that the General Anti-Avoidance Rule would be a suitable approach to this issue. Some degree of flexibility may be required, for instance, a building conservation charity that had yet to commence work on a particular property.

**For further information, please contact:**

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