LANARKSHIRE
Valuation Joint Board

Serving North & South Lanarkshire

The office of the Assessor & Electoral Registration Officer

Who we are

&

What we do

LANARKSHIRE VALUATION JOINT BOARD

Our Core Purpose

To prepare, maintain and update an accurate Valuation Roll, Valuation List (Council Tax) & Electoral Register having regard to statutory requirements.

Our Vision

Our vision is to deliver quality in the work which we undertake, provide efficient services to all service users, and ensure completeness and accuracy of the Electoral Register, Valuation Roll and the Valuation (Council Tax) List.

In Order That We Achieve Our Vision We Will:

- Ensure that our services are delivered in accordance with all statutory requirements
- Plan service development and delivery in accordance with the principles of efficient government and continuous improvement
- Undertake customer care surveys to assist us in improving our service delivery
- Recognise our employees as both stakeholders and our most important asset
- Take individual and collective responsibility for the services provided by LVJB
- Encourage innovation and recognise achievement within the organisation
- Monitor and report performance levels to stakeholders
- Integrate Equalities issues into all aspects of our service provision
- Undertake our duties having regard to sustainability
- Build on our achievements to date

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Valuation Joint Board

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1.0 Who we are

Lanarkshire Valuation Joint Board (LVJB) is a statutory public authority which oversees and scrutinises the office of the Assessor for Lanarkshire and the Electoral Registration Officer for North Lanarkshire and South Lanarkshire.

1.1 The Valuation Joint Board

LVJB was established by the Valuation Joint Boards (Scotland) Order 1995 to allow for the valuation functions of North Lanarkshire Council and South Lanarkshire Council to be discharged jointly following local government reorganisation in 1996.

1.2 Members of the Board

The Order specified that the Board should have 16 members: 8 being from North Lanarkshire Council and 8 from South Lanarkshire Council. The Board also acts as a Joint Committee for the purpose of discharging the electoral registration duties of both authorities.

The Board must appoint a convener and depute convener who cannot be from the same authority and must also appoint a clerk and a treasurer. Acting as a valuation authority the Board must also appoint an Assessor and as a joint electoral committee have appointed the Assessor as the Electoral Registration Officer.

1.3 The Assessor

Since the enactment of the Lands Valuation (Scotland) Act 1854, Assessors have been responsible for the valuation of all heritable properties for local taxation purposes within their respective valuation areas. Assessors are statutory independent officials and are currently appointed under section 27 of the Local Government etc. (Scotland) Act 1994 for the purposes of the Valuation Acts. In the case of Lanarkshire, the Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005 designates the Assessor for Lanarkshire Valuation Joint Board to be responsible for the valuation of all electricity generation, transmission and distribution properties throughout Scotland where such properties are in two or more valuation areas.

Although independent, the actions of the Assessor are subject to scrutiny through the Board.

Additionally, there exists an independent appeals process where values for non-domestic subjects and council tax bands may be challenged. The Scottish Public Services Ombudsman also looks at complaints of most Scottish public bodies, including those for the Joint Board, as the final stage in handling complaints.

1.4 The Electoral Registration Officer

The Electoral Registration Officer (ERO) is also a statutory independent official appointed by the local authority to prepare and maintain the Register of Electors. North and South Lanarkshire have appointed the Assessor as ERO for their area. The actions of the ERO are also subject to appeal to the Sheriff Court.

2.0 What We Do

The Valuation Joint Board is essentially the vehicle for carrying out the statutory duties of the Assessor under the body of law known as the Lands Valuation Acts and the statutory duties of the Electoral Registration Officer under the Representation of the People Act and associated legislation.

2.1 Duties of the Assessor under the Lands Valuation Acts

It is the duty of the Assessor to make up a Valuation Roll for their valuation area in respect of each year of revaluation. As noted above, for the purposes of certain electricity subjects, the Assessor for Lanarkshire's valuation area can extend to the whole of Scotland. The Assessor is also required by the Local Government Finance Act 1992 to compile and maintain a Valuation (Council Tax) List for each of his councils. These lists must show each dwelling which is in the council area and the valuation band applicable to it.

2.2 The Scottish Assessors' Association

The Scottish Assessors' Association (SAA) was instituted in 1975 at the time of local government reorganisation and is the successor body to the Association of Lands Valuation Assessors of Scotland (1957) and earlier bodies extending back to The Association of Lands Valuation Assessors (1886). The SAA continued in being after the 1996 reorganisation of Scottish local government and operates in terms of a formal constitution.

Although a voluntary organisation, all Assessors and their senior staff are members of the Association. One of the principal functions of the Association is to facilitate a consistency of approach in the administration of the valuation, council tax and electoral registration services. The decisions of the Association have a bearing on how individual Assessors carry out their statutory duties, but each Assessor is an independent official.

The Association has an executive committee containing four Assessors (with each executive member generally holding a particular position on the executive for a period of two years before another Assessor is nominated onto the executive) and works through a series of standing committees, chaired by an Assessor, and associated Working Groups, which meet in advance of plenary sessions which are attended by representatives from all Assessors' offices across Scotland. The SAA liaises with the Valuation Office Agency (VOA) in England and Wales, the Northern Ireland Valuation and Lands Agency (NIVLA) and the Republic of Ireland Valuation Office (RIVO) in matters of common interest. LVJB is represented on all of these committees and on the harmonisation groups with colleagues in other parts of the U.K. and Ireland.

Further information, including details of interactive services provided by the SAA, can be found on its Portal at *www.saa.gov.uk* .

3.0 The Valuation Roll

The Valuation Roll is a public document which contains an entry for all non-domestic properties in the Assessor's area except those specifically excluded by law. Each entry in the Roll includes the names of the proprietor, tenant and occupier as appropriate, the Net Annual Value which has been set by the Assessor and the Rateable Value. The Rateable Value is

derived from the Net Annual Value and as legislation currently stands, for the majority of properties, Rateable Value and Net Annual Value are the same. The Valuation Roll for South Lanarkshire also contains entries for the electricity subjects located throughout Scotland where the Assessor for Lanarkshire is responsible for their valuation. You can check the Valuation Roll entry for any property in Scotland by using the search facility on the Scottish Assessors' portal *www.saa.gov.uk* . Summary valuations are also available on this site for a range of properties.

Values are established at a Revaluation which, in Scotland, are legislated to occur every three years commencing on 1 April 2023. A Revaluation results in the production of a new Valuation Roll which contains revised values for all non-domestic properties in the Assessor's area.

New properties are added to the Roll as they become capable of beneficial occupation and entries for demolished buildings are deleted. Typically, LVJB staff would expect to make over 1,000 such changes to the local valuation roll each year, depending on fluctuating activity in the local property market. The Assessor is required to notify relevant proprietors, tenants and occupiers of changes which they make to the Valuation Roll by issuing a Valuation Notice. All of these interested parties have a right to lodge a non-domestic proposal in relation to their valuation, followed by an appeal to the Local Taxation Chamber First-tier Tribunal for Scotland.

3.1 First-tier Tribunal for Scotland- Local Taxation Chamber

Most proposals are settled amicably between the Assessors and the Appellant or their appointed agent. However, if a settlement cannot be achieved the appellant may progress the proposal to an appeal to be heard by the Local Taxation Chamber which is part of the First-tier Tribunal for Scotland.

The Local Taxation Chamber is a new First-tier Tribunal chamber which deals with council tax and non domestic rates appeals after 1 April 2023. Members of the Chamber comprise legal members, ordinary members (with surveyor rating experience) and ordinary members (with valuation experience). When they consider and decide a case they are referred to as a tribunal.

The proceedings are relatively formal, and witnesses can be called and placed on oath during the hearing. A tribunal usually comprises between 2 and 3 members. Sometimes the Assessor will conduct their own case or be represented by a member of staff and at other times they will be represented by an Advocate or Counsel. Ratepayers (and Council Taxpayers) are entitled to appear in person to present their own case or can be legally represented. A surveyor, family member or friend can also appear on behalf of the appellant.

The tribunal are responsible for the conduct of the hearing and will give advice and guidance as to the procedure to be followed at any time during the hearing.

3.2 Upper Tribunal for Scotland

In general terms, the Upper Tribunal hears appeals on decisions of the chambers of the Frist-tier Tribunal. Appellants must seek permission to appeal from the First-tier Tribunal before coming to the Upper Tribunal. Cases are heard by Senators of the College of Justice, Sheriffs or other members.

Where a valuation appeal is particularly complex or may set a precedent the Assessor or Appellant can ask to have the appeal heard by the Upper Tribunal for Scotland. In such cases the Assessor will usually be represented by an Advocate or Counsel. An application for referral to the Upper Tribunal must include representations in relation to the following matters which can provide the grounds on which a referral request may be made, namely that:

(a) The facts of the case are complex or highly technical
(b) The evidence to be given by expert opinion is complex or highly technical
(c) The law applicable to the case is uncertain or difficult to apply
(d) The law applicable to the case raises a fundamental or general issue likely to be used as a precedent in other cases
(e) The subjects relate to more than one valuation area and the valuation is appealed in more than one such area.

4.0 Council Tax

The Assessor is responsible for the preparation and maintenance of the Valuation (Council Tax) List, which places each domestic property ("dwelling") in one of eight valuation bands (Bands A – H).

4.1 The Valuation (Council Tax) List

The Valuation (Council Tax) List is a public document and contains the addresses and Council Tax bands of all domestic properties (“dwellings”) in the valuation area. It can be inspected at the Joint Board’s office. The Valuation (Council Tax) List entry for any domestic property in Scotland can also be checked by using the search facility on the Scottish Assessors’ portal *www.saa.gov.uk* .

4.2 Dwellings

In general terms any kind of house or flat will be determined as a dwelling if it is used as such, including second homes. Caravans count as dwellings if they are someone’s main home. Certain properties in multiple occupation, where facilities are shared, may count as one or more dwellings depending on the detailed occupation arrangements.

The band reflects the Assessor’s opinion of the property’s open market value as at 1 April 1991, but taking account of its physical state and its locality as at 1 April 1993 (for new dwellings the date of valuation is still 1 April 1991 but taking account of the physical state and location of the property at the time when the valuation of the dwelling was made) and subject to several important statutory assumptions. Assessors base their opinion of value, where possible, on the actual selling prices of similar properties which sold around the

valuation date of 1 April 1991.

Prior to the introduction of Council Tax (and before the Community Charge (Poll Tax)) Assessors were responsible for domestic property rating and maintained databases of information about houses in their areas. This information included details of accommodation, floor areas, outbuildings, improvements etc as well as actual selling prices recorded in the Land Register. Such databases have been regularly updated and maintained.

The Assessor is not required to place an actual value on each dwelling but must demonstrate that it's likely sale price would have been within the range of values in the relevant band. Due to the range of values in each band, properties which are not identical in terms of accommodation or size can still be in the same band. Therefore, for example, a two or three bedroomed flat could be in the same Band as a semi-detached or terraced house.

Many houses will also have been extended and/or modernised since 1993 when Council Tax was introduced. These changes will not necessarily be reflected in their current banding since there are restrictions on when a band can be changed. It is possible therefore that bands may appear inconsistent with the current physical circumstances of a group of houses in an area. This is because the bands reflect what the houses were worth in the physical state they were in on 1 April 1993 not how they are today.

4.3 Council Tax Valuation Bands

Range of values	***Valuation band***
Values not exceeding £27,000	A
Values exceeding £27,000 but not exceeding £35,000	B
Values exceeding £35,000 but not exceeding £45,000	C
Values exceeding £45,000 but not exceeding £58,000	D
Values exceeding £58,000 but not exceeding £80,000	E
Values exceeding £80,000 but not exceeding £106,000	F
Values exceeding £106,000 but not exceeding £212,000	G
Values exceeding £212,000	H

4.4 Statutory Assumptions Applied to Banding

The Assessor must make a number of statutory assumptions in determining the Council Tax band. These are:

- the sale was with vacant possession
- the dwelling was in a state of reasonable repair (regardless of its actual condition)
- the size and layout of the dwelling and the physical state of the locality were the same as at the time when the valuation of the dwelling was made
- the dwelling was sold free from any heritable security (i.e. any mortgage is assumed to be paid off)

- common parts were in a state of reasonable repair (regardless of their actual condition) and the purchaser would be liable to contribute towards the cost of keeping them in such as state
- use of the dwelling would be permanently restricted to use as a private dwelling; and
- the dwelling had no development value other than that attributable to "permitted development".

There are also special provisions applicable to the Council Tax banding of properties used in connection with agriculture, crofting or fish farming, and properties adapted for people with physical disabilities.

4.5 New Houses

As part of the maintenance of the Valuation (Council Tax) List the Assessor adds new built houses to the list as soon as possible after they are completed. It is one of the Joint Board's key performance measures to do this as efficiently as possible.

4.6 Council Tax Proposals

If you are the owner of the property or the person liable to pay Council Tax for a property, you can lodge an appeal (known as a "proposal") to alter the Council Tax band:

- within six months of becoming the owner or the liable person
- within six months of the Assessor altering the band
- within six months of an appeal decision, which is a relevant decision, in respect of a dwelling comparable to yours which gives you reasonable grounds to contend that the band applicable to your dwelling should be changed
- at any time if there has been a "material reduction" (see below) in the value of the dwelling
- at any time if there has been a "material increase" (see below) in the value of the dwelling and it, or any part of it, has subsequently been sold
- at any time if the balance between domestic and business use changes (for example, in hotels or boarding houses)
- at any time to add from a particular date a dwelling not shown on the list
- at any time to delete from a particular date a dwelling shown on the list.

The Assessors' portal has been developed to allow Council Taxpayers to lodge a proposal on-line *www.saa.gov.uk*. A member of the Assessor's staff will review the proposal and where necessary discuss all aspects of the proposal with the taxpayer thereafter a notice of the Assessor's decision will be issued.

The decision of the Assessor in relation to the Council Tax banding may be challenged further to the Local Taxation Chamber of the First-tier Tribunal for Scotland, in a similar manner to non-domestic valuation appeals discussed above.

4.7 Material Reduction in Value

The band of a house may be reduced if there has been a material reduction in its value. A material reduction in value may result from the demolition of any part of the dwelling, any

change in the physical state of its locality or any adaptation of the dwelling to suit a person who is disabled. A reduction in value caused, for example, by a downturn in the housing market, does not count for this purpose.

4.8 Material Increase in Value and Subsequent Sale

The band of a house may be increased if there has been a material increase in its value, and it is subsequently sold. A material increase in value may result from, for example, the building of an extension to the property. Any change in the Council Tax band following on from a material increase in value will only take effect from the date the property is sold. This means that although many properties have had material increases in their value since they were originally banded in 1993, these increases will not be reflected in the band if they have not been subsequently sold.

4.9 Correction of Errors

Where the Assessor is satisfied that the band of a house is not the band which should have been set, they may amend the Valuation (Council Tax) List to correct that error. This can lead to a band being increased or decreased depending on the circumstances. A reduction in band would be corrected effective from 1 April 1993 or from the date the dwelling entered the list, whichever is later. Any increase in banding as a result of the correction of an error may however be charged by the billing authority from the 1st of the month following the correction.

5.0 The Register of Electors

The Register of Electors contains details of everyone who has registered to vote. It is used to determine who can vote at elections while the Register is in force. A new Register is published at least once a year, no later than 1st December. A revised version may be published at other times if, for example, major changes are made to the Register over the year.

5.1 Register Updates (Rolling Registration)

The current version of the Register comes into force on or before 1st December each year and is updated monthly to reflect changes in people's circumstances as they occur. For example, if you move house and notify the Electoral Registration Officer of the change early in March, your name could be added to the Register on 1 April. It is now possible to register online at www.gov.uk/register-to-vote.

5.2 Annual Canvass

The Register is updated monthly to add new electors and to deal with address changes etc. In connection with the annual canvass of households, Canvass Reform 2020 introduced new procedures for canvassing including a data matching step which meant that there was no longer any requirement to issue reminders to households where data matched. The information obtained during the annual canvass of electors forms part of the new Register published on or before 1st December. During the annual canvass the ERO must take all steps that are necessary to ensure the they meets their duty to maintain the register in accordance with Section 9A of the Representation of the People Act 1983 (as amended by the Electoral Administration Act 2006).

In practice, at each year's canvass of electors, the ERO issues a Canvass Form to each household in Lanarkshire which was unmatched at the data matching stage, where no return is received at least one reminder is issued or the household is visited by a canvasser, in some instances both a reminder and a canvasser are necessary. Additionally, datasets such as Housing and Council Tax records are inspected for identification of empty houses and/or new taxpayers' names. All other properties which do match are issued with a canvass communication letter and there is no need to respond unless there is a change to the information the ERO holds.

Since the introduction of Individual Electoral Registration (IER) in Scotland on 19th September 2014, EROs are also required to issue Invitation to Register forms (ITRs) where they believe someone to be resident at an address but not on the electoral register.

5.3 The Open Register

Electors can choose to have their names excluded from the version of the Register made available for sale (the "Open Register") whilst remaining on the version used at elections (the "Full Register"). The intention behind this provision is to safeguard the privacy of electors and restrict unwanted "junk mail". In relation to the interests of the democratic process however the Full Register, which is a public document, is available for inspection throughout registration areas at some public libraries, some council offices and at the offices of the ERO.

5.4 Qualifying to Vote

To qualify to be registered to vote at UK elections you must be resident or deemed resident in the registration area, a British, other Commonwealth, or Irish citizen aged 18 or over (16- and 17-year-olds can register but cannot vote until they are 18) and not subject to any legal incapacity. Young persons aged 16 and over may vote at Scottish Parliamentary and Local Government elections. (14- and 15-year-olds can register but cannot vote until they are 16)

Scottish Elections (Franchise and Representation) Act 2021

Legislation to extend the franchise to all foreign nationals' resident in Scotland came into force on 3 August 2020. This allows all foreign nationals the ability to register and vote in Scottish Parliament and local elections from that date. The legislation also extended the franchise to allow Individuals in custody who are serving a prison sentence of 12 months or less to register to vote. These prisoners are entitled to register to vote as local government electors and vote in Scottish Parliament and local council elections. However, any prisoner serving a sentence that exceeds 12 months is legally incapable of voting. There are some other limited circumstances where a prisoner may meet the criteria to register to vote for example, if they are released on temporary licence. This is in addition to individuals in custody on remand who are already allowed to vote.

5.5 Commonwealth Countries

Antigua and Barbuda
Australia
The Bahamas
Bangladesh
Barbados
Belize
Botswana
Brunei Darussalam
Cameroon
Canada
Cyprus[2]
Dominica
Fiji Islands[1]
Gabon
Ghana
Grenada
The Gambia
Guyana
India
Jamaica
Kenya
Kingdom of Eswatini
Kiribati
Lesotho
Malawi
Malaysia
Maldives*
Malta[2]
Mauritius
Mozambique
Namibia
Nauru
New Zealand
Nigeria
Pakistan
Papua New Guinea
Rwanda
St Kitts & Nevis
St Lucia
St Vincent & The Grenadines
Samoa
Seychelles
Sierra Leone
Singapore
Solomon Islands
South Africa
Sri Lanka
United Republic of Tanzania
Tonga
Togo
Trinidad & Tobago
Tuvalu
Uganda
United Kingdom
Vanuatu
Zambia
Zimbabwe[1]

[1] Citizens of Fiji and Zimbabwe residing in the UK retain their voting rights despite the countries having been suspended from the Commonwealth

*The British Nationality (Maldives) Order 2021 came into force on 2nd June amending the British Nationality Act 1981, adding Maldives as a Commonwealth country.

5.6 British Overseas Territories

Anguilla
Bermuda
British Antarctic Territory
British Indian Ocean Territory
British Virgin Islands
Cayman Islands
Falkland Islands
Gibraltar
Montserrat
Pitcairn, Henderson, Dulcie and OenoIslands
St Helena
St Helena dependencies (Ascension Island, Tristan da Cunha)
South Georgia & the South Sandwich Islands
Sovereign base areas of Akrotiri and Dhekelia on Cyprus
Turks and Caicos Islands

5.7 British Crown Dependencies

Isle of Man
The Channel Islands (including Jersey, Guernsey, Sark, Alderney, Herm and the other inhabited Channel Islands).

5.8 Overseas Electors

British citizens may register as overseas electors it they are now living abroad, providing they are:

- a person who was previously registered to vote in the UK, either before they left the UK or as an overseas elector

- a person who was previously resident in the UK (including those who left the UK before they were old enough to register to vote.

Applicants must apply to register as an overseas elector in respect of the address where they were last registered to vote in the UK, or if they were never registered, the last address where they resided in the UK.

An overseas elector declaration will expire on the third 1 November following the date the entry on the register first takes place, unless the elector has successfully renewed their declaration.

5.9 Homeless People

A person who has no fixed address can register to vote by means of a Declaration of Local Connection. The Declaration lasts for 12 months and then lapses if not renewed by the elector. The ERO is obliged to send a reminder and a new application form to the elector between 9 and 10 months from the date on which the entry on the Register took effect. This form of registration is also available to prisoners on remand awaiting trial but not yet convicted.

5.10 Service Electors

The following people are entitled to register to vote as service electors:

a. serving members of the armed forces and their spouses or civil partners (for whom the entitlement exists as an alternative to registering as civilian electors if resident in the UK).
b. British Council staff and Crown Servants in posts abroad and their spouses or civil partners by completing and submitting the appropriate Service Declaration form, which includes the facility to apply to vote by post or proxy.

The Declaration, in relation to electors in paragraph a. above, lasts for 5 years and then lapses if not renewed by the elector. The ERO is obliged to send a reminder and a new application form to the elector between 57 and 58 months from the date on which the entry on the Register took effect. For electors in paragraph b. above the declaration lasts for 12 months and then lapses if not renewed. The ERO however is obliged to send a reminder and new application form between 9 and 10 months from the effective date.

5.11 The Absent Voters' List (Postal Voters' List)

The Electoral Registration Officer also maintains a list of people who are entitled to vote by post or by proxy. This is known as the Absent Voters' List.

Postal voting is available to anyone, whatever their circumstances. The way that an elector can apply for a postal vote depends on the type of election the application is for. An application in writing can be submitted for all elections. For UK Parliamentary elections only, an application can be made online. Personal identifiers, namely a signature and a date of birth, are required and recorded for postal votes. Such identifiers do require to be refreshed on a regular basis.

Long-term proxy voting is available to people who cannot reasonably be expected to attend their polling station at elections because:

- they suffer from a physical incapacity, or
- their employment duties take them away from home, or
- their attendance on a course of study takes them away from home.

Temporary proxy voting is available to people who cannot reasonably be expected to attend their polling station at elections because they will be away from home temporarily (e.g. on holiday) on the date of the election.

5.12 Elections Act 2022

The Elections Bill was introduced in the House of Commons on 5 July 2021 (Bill 138), receiving Royal Assent on 28 April 2022. It introduced the requirement for photographic identifications (voter ID) to vote at polling stations in UK Parliamentary elections, as well as removing the 15-year limit for British citizens living abroad to vote in UK Parliamentary elections. Postal vote applications for such elections are required to be re-applied for every three years.

5.13 Further Information

More information on electoral registration can be found on the Electoral Commission's website www.electoralcommission.org.uk .

6.0 Equal Opportunities

LVJB is committed to achieving equal opportunities in all aspects of our business and in relationships with our service users and other stakeholders. This means ensuring that services, facilities, and employment opportunities are accessible and receptive to the values and the diverse needs within the community. In meeting this commitment, we shall aim to prevent – as well as eliminate – any form of discrimination that occurs in the workplace or in service delivery. We also aim to provide good quality services which users can access freely without prejudice, discrimination and/or harassment. Details of our Equal Opportunities policy, Mainstreaming Equalities and Equality Outcomes reports and progress reports can be viewed on our website. The equal pay statement and gender pay cap are included within the Mainstreaming report.

7.0 Summary

The work of LVJB is extensive and varied. It impacts on every household in the Lanarkshire area through Council Tax and Electoral Registration and on businesses, public bodies and voluntary organisations through non-domestic rating. Our primary aim is to provide excellence in the delivery of our services to the citizens and businesses of Lanarkshire. The Joint Board provides a good working example of joint service delivery in practice, both in how North and South Lanarkshire Councils have combined to provide valuation and electoral registration services, and in how the Assessor and staff work with other councils and Joint Boards to develop consistency and good practice in the delivery of services.

Website

The Board's website (www.lanarkshire-vjb.gov.uk) includes a host of useful information.

There is the facility to download application forms relating to Electoral Registration. Additionally, the site contains useful information on the Assessor's functions and the processes involved in making proposals against entries in the Valuation Roll and Council Tax List. The website is compatible with mobile devices.

The website has useful links to North and South Lanarkshire Councils' websites, and to the Scottish Assessors' Portal (www.saa.gov.uk), which provides a single point access to Non-Domestic Rating, Council Tax and Electoral Registration information on a Scotland-wide basis.

8.0 Contact Information

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