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WHITEHALL, LONDON SW1A 2AU

**SECRET**

Paul Gray Esq  
Private Secretary  
10 Downing Street  
LONDON  
SW1A 2AA

12 January 1989

*Dear Paul,*

**RATING APPEALS**

My Secretary of State has <sup>WITH PG?</sup> seen the Secretary of State for the Environment's minute of 6 January. He agrees that it is important to ensure that the 1990 Valuation is completed satisfactorily and on time, and he has no objection to Mr Ridley's proposals.

Mr Ridley's proposals to legislate to reduce the opportunity for business ratepayers to appeal against the valuation of their property in the 1973 List have no implications for Scotland. In general, Scottish ratepayers can only appeal in the first 6 months following a revaluation. The exceptions to this are, broadly speaking, those where Mr Ridley proposes to retain the right of appeal in England. Similarly, in view of the fact that the community charge is being introduced in Scotland in April this year, the proposals in respect of domestic property have no implications for Scotland. Mr Rifkind does not therefore propose to take any corresponding action in Scotland.

I am copying this letter to the Private Secretaries to Mr Lawson, Mr Wakeham, Mr Mayhew, Mr Walker and Sir Robin Butler.

*Yours,*

*David*

**DAVID CRAWLEY**  
Private Secretary

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