
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2022 No.

RATING AND VALUATION

**The Non-Domestic Rates (Valuation Notices) (Scotland)
Regulations 2022**

<i>Made</i>	- - - -	2021
<i>Coming into force</i>	- -	2021

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 1B(2)(c)(i) and 3(2ZA)(a) of the Local Government (Scotland) Act 1975(a), section 22(1) and (3) of the Non-Domestic Rates (Scotland) Act 2020(b) (“the 2020 Act”) and all other powers enabling them to do so.

In accordance with section 23(2) of the 2020 Act, the Scottish Ministers have consulted persons whom they consider to represent the interests of assessors and local authorities, as well as other persons the Scottish Ministers consider appropriate.

In accordance with section 23(1) of the 2020 Act, a draft of these Regulations has been laid before and approved by resolution of the Scottish Parliament.

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Non-Domestic Rates (Valuation Notices) (Scotland) Regulations 2022 and come into force on X June 2022.

(2) In these Regulations—

“the 1975 Act” means the Local Government (Scotland) Act 1975,

“draft valuation notice” means a notice issued under section 1B(1)(b) of the 1975 Act,

“final valuation notice” means a notice issued under section 3(2) of the 1975 Act(c),

“rateable value” has the meaning given in section 8(9) of the Valuation and Rating (Scotland) Act 1956(d),

(a) 1975 c.30. Section 1B was inserted by section 8 of the Non-Domestic Rates (Scotland) Act 2020 (asp 4) (“the 2020 Act”). Subsection (2ZA) was inserted into section 3 by section 9(a) of the 2020 Act.

(b) 2020 asp 4. The powers to make these Regulations are exercised together by virtue of section 33(2) of the Interpretation and Legislative Reform (Scotland) Act 2010 (asp 10). These Regulations are subject to the affirmative procedure by virtue of section 33(3) of that Act.

(c) Section 3(2) was amended by schedule 4 of the Local Government and Rating Act 1997 (c.29).

(d) 1956 c.60. Section 8(9) was amended by schedule 6 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c.47) and section 76(2)(a) of the Land Reform (Scotland) Act 2016 (asp 18).

“relevant lands and heritages” means lands and heritages falling within the following classes of use set out in the schedule of the Town and Country Planning (Use Classes)(Scotland) Order 1997(a)—

- Class 1 (shops),
- Class 4 (business),
- Class 6 (storage or distribution).

“rental evidence” includes size of similar properties with which a comparison is drawn....

Information on rateable value to be included in valuation notices

2.—(1) This regulation applies to—

- (a) draft valuation notices, issued on or after 30 November 2022, and
 - (b) final valuation notices, issued on or after 1 April 2023,
- in relation to lands and heritages falling within paragraph (2).

(2) The lands and heritages falling within this paragraph are relevant lands and heritages whose rateable value is determined by comparison with other lands and heritages which—

- (a) fall within the same class of use, and
- (b) are of a similar size, character and location.

(3) A notice to which this regulation applies must include the location of properties the rental evidence of which was taken into account in determining the rateable value of the lands and heritages covered by the notice.

Issue of final valuation notice by uploading to account

3.—(1) Where the condition in paragraph (2) is met, an assessor may issue a final valuation notice by uploading the notice to an electronic account held by the recipient of the notice.

(2) The condition referred to in paragraph (1) is that the assessor and the recipient of the notice have, before the notice is issued, agreed in writing that the notice may be uploaded to the electronic account, from which the recipient may download the notice.

Name

A member of the Scottish Government

St Andrew’s House,
Edinburgh
Date

(a) S.I. 1997/3061.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision in relation to valuation notices informing tenants, proprietors and occupiers of lands and heritages of the values upon which liability to pay non-domestic rates are to be based.

Regulation 2 imposes a requirement that, where a valuation notice is issued in relation to a property used as factory, warehouse, business or shop premises, the notice must, in certain circumstances, include an indication of the location of other properties, the rental evidence of which has been taken into account. The circumstances are where the rateable value set out in the notice has been determined by drawing a comparison with the rental evidence associated with similar properties which are used for the same purpose.

Regulation 3 provides that final valuation notices may be issued by uploading the notice to an electronic account held by the recipient of the notice. This may be done only with the written agreement of both the recipient, and the assessor of the relevant valuation authority.