
SCOTTISH STATUTORY INSTRUMENTS

2022 No.

RATING AND VALUATION

**The Valuation (Proposals Procedure) (Scotland) Regulations
2022**

<i>Made</i>	- - - -	[]
<i>Laid before the Scottish Parliament</i>		[]
<i>Coming into force</i>	- -	[]

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 3ZA(7) of the Local Government (Scotland) Act 1975(a) and all other powers enabling them to do so.

Citation and commencement

1. These Regulations may be cited as the Valuation (Proposals Procedure) (Scotland) Regulations 2022 and come into force on 1 January 2023.

Interpretation

2.—(1) In these Regulations—

“the 1956 Act” means the Valuation and Rating (Scotland) Act 1956(b),

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

“the 1995 Order” means the Valuation Timetable (Scotland) Order 1995(c),

“appeal” means an appeal under section 3ZB of the 1975 Act,

“assessor” means an assessor appointed under section 27(2) of the Local Government etc. (Scotland) Act 1994(d) and includes a depute assessor,

“electronic communication” has the meaning given in section 15(1) of the Electronic Communications Act 2000(e),

“proposal” means a proposal made under section 3ZA(1) of the 1975 Act for alteration of an entry in the valuation roll,

“proposer” means a proprietor, tenant or occupier of lands and heritages who makes a proposal under section 3ZA(1) of the 1975 Act,

(a) 1975 c. 30. Section 3ZA was inserted by section 10 of the Non-Domestic Rates (Scotland) Act 2020 (asp 4).

(b) 1956 c.60.

(c) S.S.I. 1995/164.

(d) 1994 c. 39.

(e) 2000 c. 7. Section 15(1) was amended by paragraph 158 of schedule 17 of the Communications Act 2003 (c. 21).

“rateable value” means—

- (a) the value within the meaning of section 6(9) of the 1956 Act^(a), or
- (b) where the lands and heritages fall within the description in section 7B of the 1956 Act^(b) (rateable value of certain buildings used for rearing horses), the amount which is to be taken as their rateable value in terms of that section and a note to the effect that the rateable value is determined according to section 7B of the 1956 Act,

“revaluation year” means the year of revaluation as defined in section 37 of the 1975 Act,

“valuation roll” means the roll made up under section 1(1) of the 1975 Act,

(2) For the purpose of these Regulations, a proposal is “determined” if a decision is made by the assessor in accordance with section 3ZA(6) of the 1975 Act..

Sending documents by electronic communication

3.—(1) Where the criteria in paragraph (2) are met—

- (a) any document sent in relation to a proposal may be sent by electronic communication, and
- (b) a notice or document sent electronically fulfils any requirement in these Regulations that a notice or document is to be in writing.

(2) The criteria are—

- (a) the recipient consents either—
 - (i) explicitly by nominating and, in the case of an assessor, publishing an address for the purposes of electronic communications, or
 - (ii) implicitly by having used electronic communications in relation to a proposal, and
- (b) the notice or document sent by electronic communication—
 - (i) is capable of being accessed by the recipient,
 - (ii) makes the information it contains available to the recipient to no lesser extent than it would be if sent as a document in printed form, and
 - (iii) is sufficiently permanent to be used for subsequent reference.

Application

4. These Regulations apply to any proposal made to an assessor under section 3ZA(1) of the 1975 Act.

Proposal requirements

5.—(1) A proposal must—

- (a) be made in writing by or with the authority of the proposer, such authority being evidenced when submitting the proposal, in accordance with sub-paragraph (d)(ii),
- (b) be made within the timescale set out in the schedule of the 1995 Order^(c),
- (c) be made to the assessor who is responsible for valuing the lands and heritages to which the proposal relates,
- (d) include—
 - (i) a copy of the most recent valuation notice setting out the entry in the valuation roll in respect of which the proposal is made, or, where the most recent notice cannot be

(a) Section 6(9) was amended by schedule 3 of the Local Government (Financial Provisions) (Scotland) Act 1963 (c.12) and schedule 6 of the Non-Domestic Rates Etc. (Scotland) Act 1987 (c.47).

(b) Section 7B was inserted by paragraph 4 of schedule 6 of the Local Government and Housing Act 1989 (c.42).

(c) The schedule is relevantly amended by S.S.I. 2022/XX.

provided, an indication of the location of the lands and heritages to which the entry relates, the rateable value of the lands and heritages and the name, address and contact details of the proposer,

- (ii) if the proposal is being submitted by an individual on behalf of the proposer, evidence that the individual has the authority to make the proposal on behalf of the proposer, and the full name, address and contact details of the individual,
- (iii) the detailed grounds on which the proposal is made,
- (iv) any evidence to support the grounds of the proposal,
- (v) a statement as to how the evidence supports the grounds of the proposal,
- (vi) an indication as to how the proposer wishes the assessor to alter the entry in the valuation roll, including, where relevant, the altered rateable value sought, expressed in pounds sterling, and
- (vii) the date from which the proposer considers the proposed alteration should have effect.

(2) For the avoidance of doubt, any proposal must be made in respect of only one entry in the valuation roll.

Incomplete proposals

6.—(1) The assessor must refuse to consider a proposal which the assessor considers does not contain all of the information required under regulation 5 (proposal requirements), such a proposal being referred to as an “incomplete proposal.”

(2) If the assessor considers a proposal to be incomplete, the assessor must send to the proposer a notice of refusal specifying—

- (a) the reason(s) why the proposal is considered to be incomplete, and
- (b) the date the notice is sent.

(3) Where a proposal is considered by an assessor to be incomplete, the proposer may—

- (a) no later than the end of the period of 14 days beginning with the date on which the notice under paragraph (2) was sent by the assessor, request that the decision of the assessor that the proposal is incomplete be reviewed,
- (b) no later than the end of the period of 56 days beginning with the date on which the notice under paragraph (2) was sent by the assessor, make a further proposal on the same grounds in respect of the same entry in the valuation roll, in order to attempt to remedy the matter causing the proposal to be considered incomplete.

Acknowledgement of proposal

7.—(1) Subject to paragraph (2), the assessor must send to the proposer an acknowledgment, in writing, of receipt of the proposal, no later than the end of the period of 56 days beginning with the date on which the proposal was received.

(2) Paragraph (1) does not apply where a proposal is considered to be incomplete for the purposes of regulation 6 (incomplete proposals).

(3) The assessor must provide the following information with the acknowledgement of receipt—

- (a) the date on which the assessor received the proposal, and
- (b) the date of issue of the acknowledgement.

(4) For the purpose of these Regulations, the date on which the assessor received a proposal is to be taken to be the date stated in the acknowledgement.

Withdrawal of proposal after intimation to the assessor

8.—(1) The proposer may withdraw their proposal at any time before it has been decided by the assessor, by giving notice of the withdrawal of the proposal to the assessor in writing.

(2) On receipt of a notice under paragraph (1) the assessor must treat the proposal as withdrawn.

Notice of proposal determination date and request to alter timing

9.—(1) Where a proposal has been made to the assessor and has not been withdrawn in accordance with regulation 8 (withdrawal of a proposal after intimation to the assessor), the assessor must send to the proposer a written notice of the proposal determination date, in accordance with the schedule of the 1995 Order.

(2) If the proposer considers that, applying the proposal determination date, the decision on the proposal is not due to be made within a reasonable period, the proposer may request that the decision be made within such other period as the proposer specifies, being a period of not less than 70 days beginning with the date on which the request is made.

(3) The assessor may alter the proposal determination date, as a result of a request made under paragraph (2) above.

(4) Where a proposal determination date is altered under paragraph (3), any reference in these Regulations to information being sent within a specified period of time before the proposal determination date is to be read as relating to the proposal determination date as altered.

(5) If the assessor declines to alter the proposal determination date as a result of a request under paragraph (3) above, the assessor must notify the proposer accordingly, in writing, including reasons for so declining.

(6) Where the assessor alters the proposal determination date as a result of a request under paragraph (3), a revised notice of proposal determination date must be issued.

Information to be provided by assessor and proposer

10.—(1) The assessor must, no later than 70 days before the proposal determination date, send to the proposer a written statement setting out the basis for the terms of the entry in the valuation roll in relation to which the proposal is made.

(2) The proposer may, no later than the end of the period of 14 days beginning with the date on which the statement under paragraph (1) is issued, send to the assessor a written statement in response.

Information to be provided to proposer

11.—(1) The proposer may, no later than 56 days before the proposal determination date, request that the assessor provide the proposer with a list of all plant and machinery included in the valuation in respect of the entry in the valuation roll, or where there is no such plant and machinery, a statement to that effect.

(2) The assessor is to send the list requested under paragraph (1) to the proposer within the period of 28 days beginning with the date on which the request is made.

Provision of additional evidence by proposer

12.—(1) The proposer may, in the circumstances set out in paragraphs (2) and (3), provide the assessor with further information relating to the grounds of the proposal, after the proposal is made but prior to the proposal determination date.

(2) The proposer may provide the assessor with further evidence relating to the grounds of the proposal, if that evidence did not exist at the time the proposal was made.

(3) The proposer and the assessor may agree in writing that the proposer may provide further evidence relating to the grounds of the proposal, if the evidence was not previously provided to the assessor under regulation 5(d)(iv), but was in existence and available to the proposer at the time the proposal was made.

(4) The proposer may send information under paragraph (2) or (3) to the assessor no later than the end of the period of 14 days beginning with the date on which the statement under regulation 10(1) is issued.

Postponement of decision on proposal

13.—(1) The assessor may, at any time, postpone the proposal determination date by intimating the postponement to the proposer within a reasonable time of the decision to postpone.

(2) No postponement may take place which causes notice of the decision on the proposal to be sent to the proposer on a date later than the last date set by the schedule of the 1995 Order.

(3) Where a postponement takes place under paragraph (2), any reference in these Regulations to information being sent within a specified period of time before the proposal determination date is to be read as relating to the proposal determination date as altered by the postponement.

Relaxation of timescales

14.—(1) Where information is required to be supplied to the assessor under these Regulations, within a specified period of time, the assessor may extend the period for doing so.

(2) For the avoidance of doubt, no alteration may be made to the timescale set out in the schedule of the 1995 Order for making a proposal.

Notice of decision on a proposal

15.—(1) An assessor must send notice of the decision in respect of the proposal to the proposer, in writing, on or before the proposal determination date.

(2) The notice sent under paragraph (1) must include reasons for the decision, except where the decision falls under section 3ZA(6)(a) of the 1975 Act.

St Andrew's House,
Edinburgh
2022

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Authorised to sign by the Scottish Ministers

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision as to the making of proposals by proprietors, tenants and occupiers of lands and heritages for alternation of entries in the valuation roll. This includes a requirement to set out the basis on which the proposed alteration to the valuation roll is sought, detail of the information to be supplied as part of the proposal, and the procedure in the event that the requirement to supply certain information is considered not to have been met.