

**2023 No.**

**RATING AND VALUATION**

**The Valuation Roll and Valuation Notice (Scotland) Order 2023**

<i>Made</i>	- - - -	2023
<i>Laid before the Scottish Parliament</i>		2023
<i>Coming into force</i>	- -	2023

The Scottish Ministers make the following Order in exercise of the powers conferred by sections 1(1), 3(2), 35(2) and (3) and 37(1) of the Local Government (Scotland) Act 1975(a) and all other powers enabling them to do so.

**Citation, commencement and interpretation**

**1.**—(1) This Order may be cited as the Valuation Roll and Valuation Notice (Scotland) Order 2023 and comes into force on X February 2023.

(2) In this Order—

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

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

“the 1992 Act” means the Local Government Finance Act 1992(d),

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

“the First-tier Tribunal” means the First-tier Tribunal for Scotland Local Taxation Chamber,

“material change of circumstances ” has the meaning given in section 37(1) of the 1975 Act,

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

“proposal determination date” has the meaning given in the schedule of the Valuation Timetable (Scotland) Order 1995(g),

“year of revaluation” has the meaning given in section 37 of the 1975 Act(h),

**Form of valuation roll**

**2.**—(1) Any valuation roll which comes into force on or after 1 April 2023—

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- (a) 1975 c.30. The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c.46).
- (b) 1956 c.60.
- (c) 1975 c.60.
- (d) 1992 c.14.
- (e) Section 3ZB was inserted by section 10(4) of the Non Domestic Rates (Scotland) Act 2020 (asp 4).
- (f) Section 3ZA was inserted by section 10(4) of the Non Domestic Rates (Scotland) Act 2020.
- (g) S.I. 1995/164. The schedule was relevantly amended by S.S.I. 2020/XX.
- (h) The definition was amended by S.I. 1982/1122, S.S.I. 2020/418 and section 2(b) of the Non-Domestic Rates (Scotland) Act 2020.

- (a) is to be in tabular form, and
  - (b) is to include the information set out in paragraph (2).
- (2) The following information to be included, in relation to any lands and heritages shown in the valuation roll—
- (a) the description and situation of the lands and heritages,
  - (b) the name or names of the proprietor, tenant and occupier of the lands and heritages, as appropriate, together with their designations as such,
  - (c) the net annual value of the lands and heritages, determined under section 6(8) of the 1956 Act,
  - (d) the rateable value of the lands and heritages—
    - (i) within the meaning of section 6(9) of the 1956 Act,<sup>(a)</sup> or
    - (ii) where the lands and heritages fall within the description in section 7B of the 1956 Act<sup>(b)</sup> (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,
  - (e) the date of the taking effect of any alteration in the valuation roll in relation to the lands and heritages which is made under section 2 of the 1975 Act (alterations to the valuation roll which is in force),
  - (f) any apportionment note relating to the lands and heritages which is required to be entered in the valuation roll by schedule 5 of the 1992 Act,
  - (g) the date of the taking effect of any alteration to the entry in the valuation roll relating to the lands and heritages which is required to be shown in the valuation roll by paragraph 10 of schedule 5 of the 1992 Act (alterations consisting of an addition, deletion or amendment of an apportionment note),
  - (h) where the lands and heritages fall within the description in section 1 of the Valuation for Rating (Scotland) Act 1970<sup>(c)</sup> (buildings used for livestock production), the distinguishing mark or other indication to that effect which is required to be shown in the valuation roll by section 1(7) of that Act,
  - (i) where the lands and heritages consist of a salmon fishery which is required to be entered on the valuation roll by section 11(2) or (3) of the Salmon Act 1986<sup>(d)</sup> (cases where the assessor is required, on certain requests being made to them, to value the fishery and enter it on the valuation roll), a note to that effect.

### **Form of valuation notice**

**3.**—(1) The notice which an assessor is required to issue by section 3(2) of the 1975 Act (“the valuation notice”), in relation to lands and heritages in a valuation roll in force on or after 1 April 2023)—

- (a) is to be in tabular form, and
- (b) is to include the information which is required by article 2 to be shown in the valuation roll in relation to the lands and heritages.

(2) The valuation notice must also include the information described in the schedule of this Order, unless the valuation notice relates to an alteration made to the valuation roll—

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(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) 1970 c.4.  
 (d) 1986 c.62.

- (a) because an agreement under section 2(3) of the 1975 Act<sup>(a)</sup> is reached with the assessor on a challenge to an entry in the valuation roll, provided the valuation notice is issued to the person who reached the agreement, or
- (b) under section 2(1A) of the 1975 Act<sup>(b)</sup> as a result of a proposal or appeal made by a proprietor, tenant or occupier.

**Amendment of the Valuation Roll and Valuation Notice (Scotland) Order 1989**

4. In the Valuation Roll and Valuation Notice (Scotland) Order 1989<sup>(c)</sup>, after article 1, insert—
- “(1A) This Order does not apply to any valuation roll, or to any valuation notice issued in relation to an entry in a valuation roll, which comes into force on or after 1 April 2023.”

St Andrew’s House,  
Edinburgh  
Date

*Name*  
A member of the Scottish Government

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(a) Section 2(3) was amended by paragraph 15 of schedule 2 of the Rating and Valuation (Amendment)(Scotland) Act 1984 (c.31).  
(b) Section 2(1A) was inserted by section 10(2)(a) of the Non-Domestic Rates (Scotland) Act 2020 (asp 4).  
(c) S.I. 1989/2385.

## SCHEDULE

Article 3

### **Lodging a proposal and appeal**

1.—(1) A proposal may be made in writing to the assessor in the event that any of the following applies—

- (a) the values shown in a valuation notice are considered to be too high, in comparison to other similar properties, or there is a wish to alter anything else set out in a valuation notice, but see also paragraph (5),
- (b) a material change of circumstances is considered to have arisen since the relevant entry in the valuation roll, as set out in the valuation notice, was made,
- (c) the relevant entry in the valuation roll is thought to contain an error relating to measurement, survey or classification, or a clerical or arithmetical error,
- (d) a person becomes the proprietor, tenant or occupier of a property already included in the valuation roll, and wishes an alteration to be made to the relevant entry in the valuation roll.

(2) A proposal should set out how the proprietor, tenant or occupier of the property wishes the entry in the valuation roll in relation to the relevant property to be altered.

(3) Where an agreement cannot be reached with the assessor on alteration of the entry, an appeal may be made to the First-tier Tribunal for Scotland, in the circumstances set out in sub-paragraph (4), and within the timescale set out in paragraph 5 or, as the case may be, paragraph 6.

(4) An appeal may be made—

- (a) against a decision of the assessor—
  - (i) not to alter the entry, or
  - (ii) to alter the entry otherwise than in accordance with the proposal, or with an agreement reached between the proprietor, tenant or occupier and the assessor, in writing, after the proposal was made, or
- (b) where the period for bringing an appeal has begun, and the assessor has not yet made a decision in respect of the proposal.

(5) An appeal made under the circumstances described in paragraph (4)(b) is dealt with as though it were an appeal against a decision of the assessor not to alter the relevant entry in the valuation roll.

(6) No proposal may be made, in response to a valuation notice, where the entry in the valuation roll as set out in the notice reflects an agreement reached between the assessor and the proprietor, tenant or occupier under section 1(3A) of the 1975 Act, before the valuation roll came into force.

(7) Further restrictions on the making of proposals, relating to the situation where a new valuation notice is issued as a result of a change to an entry in the valuation roll, are set out in paragraph 8.

### **Appeal hearing**

2.—(1) An appeal hearing will take place before the First-tier Tribunal, unless—

- (a) the appeal is withdrawn before the date set for the hearing, or
- (b) a successful request is made under regulation 3 to have the appeal referred to the Upper Tribunal for Scotland.

(2) Once an appeal is brought, the appeal may be withdrawn only with the approval of the First-tier Tribunal.

### **Referral to the Upper Tribunal for Scotland**

3.—(1) The appellant, or as the case may be, the assessor, may make a request to the First-tier Tribunal that the appeal be referred to be dealt with by the Upper Tribunal for Scotland, provided the conditions in paragraph (2) are met.

(2) The conditions are—

- (a) the request is submitted no later than 21 days before the date on which the hearing is scheduled to take place before the First-tier Tribunal,
- (b) the person making the request is of the view that the issues raised by the appeal are of such complexity or importance as to justify referral to the Upper Tribunal for Scotland.

### **Time limits for making a proposal**

4.—(1) A proposal must be made within the following timescales—

- (a) where the proposal is made as a result of the issue of a valuation notice, no later than four months from the date on which the relevant notice was issued, or, if later, 31 July in the year following a revaluation year,
- (b) where the proposal is made as a result of a person becoming the proprietor, tenant or occupier of a property, no later than four months from the date on which the person making the proposal became the proprietor, tenant or occupier,
- (c) where the proposal is made as a result of an alleged material change of circumstances, no later than four months from the date on which the alleged change of circumstances first occurred,
- (d) where the proposal is made under as a result of an alleged error in the relevant entry in the valuation roll, no later than four months from the date on which the most recent valuation notice relating to the entry was issued or, if later, 31 July in the year following the revaluation year.

(2) Where periods of four months are referred to in this paragraph, the date on which the circumstances described occur is to be taken to be the first day of the four month period.

### **Time limits for bringing an appeal**

5.—(1) An appeal—

- (a) must be submitted in writing to the First-tier Tribunal, and
- (b) must be received by the First-tier Tribunal on or before the last date set out in subparagraph (2), unless the circumstances in paragraph 6 apply.

(2) The last date for submitting an appeal, in each of the circumstances described in paragraph 4(a) to (d), is 14 days from the date of issue of the decision in respect of the proposal or, where no decision is issued on or before the proposal determination date, from the proposal determination date.

(3) Where periods of 14 days are referred to in this paragraph, the date of issue of the decision, or, where relevant, the proposal determination date is to be taken to be the first day of the 14 day period.

### **Time limit for bringing an appeal where no proposal determination date has been set**

6. (a) Where the assessor accepts a proposal as being complete, but fails to set a proposal determination date, the last date for lodging an appeal is 14 days after the beginning of the period of 70 days before the end date on or before which the assessor must issue a decision on the proposal.

(b) The end date on or before which the assessor must issue a decision on the proposal is whichever is the latest of:

- (i) 30 June in the year before the revaluation year which follows the valuation to which the proposal relates,
- (ii) 30 June in the year after the year in which the proposal is made,
- (iii) the last day of the period of 12 months beginning with the date on which the proposal is made.

**Power of the assessor to change a valuation roll before the roll comes into force**

7. The assessor may change a valuation roll before it comes into force—
- (a) to reflect representations made by a person who receives a draft valuation notice under section 1B of the 1975 Act,
  - (b) to reflect an agreement reached, in writing, between the assessor and the proprietor, tenant or occupier of a property as to the content of the entry in the valuation roll,
  - (c) to correct any error of measurement, survey or classification or any clerical or arithmetical error,
  - (d) to take account of a material change of circumstances arising since the roll was drawn up, affecting the value of a property,
  - (e) for any other reason the assessor considers appropriate.

**Powers of the assessor to change a valuation roll after the roll comes into force and issue of new valuation notice**

- 8.—(1) The assessor may change a valuation roll, after the valuation roll comes into force, by—
- (a) correcting any error of measurement, survey or classification or any clerical or arithmetical error,
  - (b) taking account of a material change of circumstances affecting the value of a property,
  - (c) giving effect to—
    - (i) a decision made as a result of a proposal under section 3ZA(1) of the 1975 Act for alteration of an entry in a valuation roll,
    - (ii) an agreement reached with the assessor under section 2(3) of the 1975 Act, before an appeal is dealt with,
    - (iii) the determination of an appeal by a court or tribunal.
- (2) Where an entry is changed in line with paragraph (1), a new valuation notice will be issued.
- (3) (a) A proposal may be made in relation to a new valuation notice, except in the circumstances set out in paragraph (4).
- (b) Following a proposal in response to a new valuation notice, a right of appeal may be exercised where one of the circumstances outlined in paragraph 1(4) above applies.
- (4) No proposal may be made, and, therefore, no appeal may be brought where a new valuation notice is issued because any of the following applies—
- (a) an agreement is reached with the assessor under section 2(3) of the 1975 Act, after an appeal is brought but before the appeal is dealt with,
  - (b) the assessor decides to alter an entry in a valuation roll in accordance with—
    - (i) a proposal as originally made, or
    - (ii) an agreement in writing reached between the assessor, and the person making the proposal, after the proposal was made,
  - (c) an entry in the valuation roll is altered to give effect to the outcome of an appeal.

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order makes provision on the form of valuation rolls and valuation notices.

Article 2 prescribes the form of a valuation roll which comes into force on or after 1 April 2023.

Article 3, together with the schedule, sets out the information that is to be included in valuation notices issued on or after 1 April 2023.

Article 4 modifies the application of the Valuation Roll and Valuation Notice (Scotland) Order 1989 (S.I. 1989/2385) which currently prescribes the forms of valuation rolls and valuation notices. The 1989 Order will not apply to valuation rolls which come into force on or after 1 April 2023, nor to valuation notices issued in relation to entries in such rolls.