

2022 No.

RATING AND VALUATION

**The Valuation Timetable (Scotland) Amendment (No. 2) Order
2022**

<i>Made</i> - - - -	2022
<i>Laid before the Scottish Parliament</i>	2022
<i>Coming into force</i> - -	2023

The Scottish Ministers make the following Order in exercise of the powers conferred by sections 13(1) and 42(1) of the Valuation and Rating (Scotland) Act 1956(a) and all other powers enabling them to do so.

Citation and commencement

1. This Order may be cited as the Valuation Timetable (Scotland) Amendment (No. 2) Order 2022 and comes into force on 1 January 2023.

Amendment of the principal Order

2. In the Valuation Timetable (Scotland) Order 1995(b), in the schedule(c)—

(a) in column 1 of the fifth entry, for the words from “the last date” to the end, substitute, “the last date for making a proposal under section 3ZA(1) of the Local Government (Scotland) Act 1975(d) where the circumstances in section 3ZA(2)(a) apply”,

(b) in column 2 of the fifth entry—

(i) for “30th September” in paragraph (i), substitute “31 July”,

(ii) for “6” in paragraph (ii), substitute “4”,

(c) after the fifth entry, insert the following:

“Last date for making a proposal under section 3ZA(1) of the Local Government (Scotland) Act 1975 on the basis of the

The last day of the period of four months beginning with the date on which the
--

(a) 1956 c.60. 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). Section 13(1) was modified in its effect by section 22(d) of the Local Government (Financial Provisions) (Scotland) Act 1963 (c.12) and amended by paragraph 20(a) of schedule 6 of the Local Government (Scotland) Act 1975 (c.30),

(b) S.I. 1995/164.

(c) There are amendments to the Schedule which are not relevant to this Order.

(d) Section 3ZA was inserted into the Local Government (Scotland) Act 1975 by section 10(4) of the Non-Domestic Rates (Scotland) Act 2020 (asp 8).

<p>following provisions—</p> <p>(a) section 3ZA(2)(b) of the Local Government (Scotland) Act 1975</p> <p>(b) section 3ZA(2)(c) of the Local Government (Scotland) Act 1975</p> <p>(c) Section 3ZA(2)(d) of the Local Government (Scotland) Act 1975</p>	<p>person making the proposal became the proprietor, tenant or occupier of the lands and heritages to which the proposal relates,</p> <p>the last day of the period of four months beginning with the date on which the alleged material change of circumstances first occurred,</p> <p>whichever is the latest of the following dates—</p> <p>(i) 31 July in the year of revaluation,</p> <p>(ii) the last day of the period of four months beginning with the date on which the relevant notice under section 3(2) of the Local Government (Scotland) Act 1975 is issued^(a).</p>
<p>Last date for the assessor to issue notice of a decision on a proposal made under section 3ZA(1) of the Local Government (Scotland) Act 1975</p>	<p>Whichever is the latest of the following dates—</p> <p>(i) 30 June in the year before the revaluation year which follows the valuation to which the proposal relates,</p> <p>(ii) 30 June in the year after the year in which the proposal is made,</p> <p>(iii) the last day of the period of 12 months beginning with the date on which the proposal is made to the assessor.</p>
<p>Last date for the assessor to issue notice of the date on or before which the assessor intends in practice to issue a decision on a proposal made under section 3ZA(1) of the Local Government (Scotland) Act 1975 (“proposal determination date”)</p>	<p>70 days before the proposal determination date.</p>
<p>Last date for lodging an appeal under section 3ZB(1) of the Local Government (Scotland) Act 1975 in relation to a proposal made under section 3ZA(1) of that Act—</p> <p>(a) where a decision has been made in respect of the proposal</p> <p>(b) where a proposal determination date has been issued in relation to the proposal but no notice of decision is</p>	<p>the last day of the period of 14 days beginning with the date on which the notice of decision in respect of the proposal is issued,</p> <p>the last day of the period of 14 days beginning with the proposal</p>

^(a) Section 3(2) was amended by schedule 4 of the Local Government and Rating Act 1994 (c.29).

<p>issued on or before the proposal determination date</p> <p>(c) where a proposal has been accepted as complete, but no notice of proposal determination date has been issued</p>	<p>determination date,</p> <p>14 days after the beginning of the period of 70 days before the last date for the assessor to issue notice of a decision on the proposal. “</p>
<p>Last date for lodging a complaint—</p> <p>(a) under section 13 of the Lands Valuation (Scotland) Act 1854(a)</p> <p>(b) under section 6 of the of the Valuation of Lands (Scotland) Amendment Act 1879(b)</p>	<p>Whichever is the latest of the following dates—</p> <p>(i) 31 July in the year of revaluation, or</p> <p>(ii) the last day of the period of four months beginning with the date on which the relevant notice under section 3(2) of the Local Government (Scotland) Act 1975 is issued(c).”</p>

(d) Delete the sixth entry in its entirety.

Name
A member of the Scottish Government

St Andrew’s House,
Edinburgh
Date

(a) 1854 c.91. Section 13 was amended by S.R. &O. 1930/1026.
(b) 1879 c.42.
(c) Section 3(2) was amended by schedule 4 of the Local Government and Rating Act 1994 (c.29).

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes amendments to the Valuation Timetable (Scotland) Order 1995. It sets out the last dates for the making of proposals for alteration of entries in the valuation roll, as well as for the making of decisions on such proposals. It also adjusts the last dates for lodging of appeals and complaints, and removes reference to final dates for disposal of appeals and complaints by a valuation appeal committee.