



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 2

ADMINISTRATION AND ENFORCEMENT OF NON-DOMESTIC RATES

Electronic communications

22 Electronic communication of information

- (1) The Scottish Ministers may by regulations make provision allowing or requiring a notice falling within subsection (2) to be given by electronic means.
- (2) A notice falls within this subsection if it—
 - (a) is to be given to a person in accordance with an enactment, and
 - (b) relates to—
 - (i) the valuation of lands and heritages under the Valuation Acts,
 - (ii) the valuation roll,
 - (iii) the charging and collection of non-domestic rates (including relief from payment of rates or reduction or remission of rates),
 - (iv) any other matter connected with the assessment of liability to or levying of non-domestic rates.
- (3) Regulations under subsection (1) may include provision for or about—
 - (a) the manner in which a notice may be given, including circumstances in which information to be given in a notice to a particular person may be so given by being made available to that person and to others (for example, by publication on a website),
 - (b) information to be provided to facilitate the giving or receipt of a notice by electronic means (for example, an electronic address),
 - (c) circumstances in which a notice may be given by electronic means only with the consent of the intended recipient,
 - (d) exceptions to a provision allowing or requiring a notice to be given by electronic means,
 - (e) the calculation of the date on which a notice given by electronic means is to be treated as having been given,

Changes to legislation: *Non-Domestic Rates (Scotland) Act 2020, Cross Heading: Electronic communications is up to date with all changes known to be in force on or before 26 July 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (f) such other matters in connection with the giving of a notice by electronic means as the Scottish Ministers consider appropriate.
- (4) Regulations under subsection (1) may—
- (a) modify any enactment (including this Act),
 - (b) make different provision for different purposes,
 - (c) make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (5) In this section—
- “notice” includes any information given to another person,
 - “the Valuation Acts” means the 1854 Act, the Acts amending that Act, and any other enactment relating to valuation.

Commencement Information

I1 [S. 22](#) in force at 5.11.2020 by [S.S.I. 2020/327](#), [sch.](#)

23 Procedure for regulations under section 22

- (1) Regulations under section 22 are subject to the affirmative procedure.
- (2) Before laying a draft of a Scottish statutory instrument containing regulations under section 22 before the Scottish Parliament, the Scottish Ministers must consult—
- (a) such person or persons as appear to the Scottish Ministers to represent the interests of—
 - (i) local authorities, or
 - (ii) assessors,
 as the Scottish Ministers consider appropriate,
 - (b) such person or persons as appear to the Scottish Ministers to represent the interests of ratepayers or potential ratepayers, and
 - (c) such other persons as the Scottish Ministers consider appropriate.
- (3) The Scottish Ministers must, as soon as reasonably practicable after consultation under subsection (2) begins, notify the Scottish Parliament about the consultation.
- (4) The Scottish Ministers must have regard to any representations about the regulations proposed to be made under section 22 as a result of the consultation.

Commencement Information

I2 [S. 23](#) in force at 5.11.2020 by [S.S.I. 2020/327](#), [sch.](#)

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Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing S.S.I. 2020/327, sch. by [S.S.I. 2021/120 reg. 2\(2\)](#)