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SCOTTISH STATUTORY INSTRUMENTS

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**2022 No. 205**

**RATING AND VALUATION**

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

*Made* - - - - 14th June 2022

*Coming into force* - - 15th June 2022

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(1), section 22(1) and (3) of the Non-Domestic Rates (Scotland) Act 2020(2) (“the 2020 Act”) and all other powers enabling them to do so.

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.

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, persons whom they consider represent the interests of ratepayers or potential ratepayers, as well as other persons the Scottish Ministers consider appropriate.

**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 the day after the day on which they are made.

(2) In these Regulations—

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

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

“lands and heritages” is to be construed in accordance with section 42 of the Lands Valuation (Scotland) Act 1854(3).

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(1) 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. 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).

(2) 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.

(3) 1854 c. 91. Section 42 was amended by the Statute Law Revision Act 1892 (c. 19) and section 152(2) of the Local Government etc. (Scotland) Act 1994 (c. 29).

### Information to be made available through valuation notices

- 2.—(1) Subject to paragraph (4), this regulation applies to any—
- (a) draft valuation notice,
  - (b) valuation notice,
- issued on or after 30 November 2022, in relation to lands and heritages falling within paragraph (2).
- (2) The lands and heritages falling within this paragraph are lands and heritages—
- (a) of which a basic valuation rate is determined by comparison with other lands and heritages which are let, and
  - (b) which are valued as one of the categories of lands and heritages listed in the schedule.
- (3) A notice to which this regulation applies must include an indication of where there can be accessed the addresses of lands and heritages in Scotland, the rental evidence of which was taken into account in determining the basic valuation rate.
- (4) This regulation applies only where a comparison is drawn with two or more other lands and heritages which are let.
- (5) In this regulation—
- “basic valuation rate” means the rate per square metre applied to the lands and heritages, or to a part of the lands and heritages, for the purposes of determining the net annual value and rateable value, before any adjustments are made,
- “net annual value” has the meaning given in section 6(8) of the Valuation and Rating (Scotland) Act 1956(4),
- “rateable value” has the meaning given in section 6(9) of the Valuation and Rating (Scotland) Act 1956(5),
- “rental evidence” means rental information about similar lands and heritages with which a comparison is drawn,
- “valuation notice” means a notice provided under section 3(2) of the 1975 Act in connection with the making up of a valuation roll under section 1(1) of that Act(6).

### Additional information to be included in draft valuation notice

3. A draft valuation notice must include a statement to the effect that the notice is being issued in connection with the making up of a valuation roll under section 1(1) of the 1975 Act (assessor to make up a valuation roll in respect of each year of revaluation).

### Sending a draft valuation notice by electronic means

4. The assessor may send a draft valuation notice by electronic means if—
- (a) the assessor and the recipient of the notice have, before the notice is sent, agreed in writing that the assessor may send such a notice to the recipient by transmission to an electronic address and in an electronic form specified by the recipient for that purpose, and
  - (b) the notice is sent to that address in that form.

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(4) 1956 c. 60. Section 6(8) 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).

(5) Section 6(9) was amended by section 10(1) of the Local Government Finance Act 1963 (c. 12) and schedule 6 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47).

(6) Section 3(2) was amended by schedule 4 of the Local Government and Rating Act 1997 (c. 29) and section 10(3)(a) of the Non-Domestic Rates (Scotland) Act 2020 (asp 4).

St Andrew's House,  
Edinburgh  
14th June 2022

*TOM ARTHUR*  
Authorised to sign by the Scottish Ministers

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

## SCHEDULE

Regulation 2(2)(b)

### Categories of lands and heritages

Banks  
Building societies  
Car showrooms  
Casinos  
Clinics  
Computer centres  
Day nurseries  
Deer forests  
Department stores  
Depot warehouses  
Distribution warehouses  
Factories  
Factory outlet centres  
Fitness centres  
Golf courses  
Golf driving ranges  
Health centres  
Indoor bowling stadiums  
Large shops  
Offices  
Pavilions  
Primary care centres  
Private health clubs  
Retail warehouses  
Shootings  
Shops  
Sports clubhouses  
Stores  
Supermarkets  
Ten pin bowling alleys  
Warehouses  
Workshops

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## 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 draft valuation notice is issued in relation to a property the notice must, in certain circumstances, include an indication of the addresses of other properties, the rental evidence of which has been taken into account. The circumstances are where the net annual value and rateable value are calculated on the basis of a basic valuation rate for the property, determined by drawing a comparison with rental information related to other similar properties, with the property being valued as one of the categories listed in the schedule of the Regulations. The same applies where a final valuation notice is issued in relation to such a property. In both cases only notices issued in connection with the drawing up of a new valuation roll in preparation for the start of a year of revaluation are covered.

Regulation 3 requires that a draft valuation notice contain a statement to the effect that the notice is being issued in connection with the making up of a valuation roll in preparation for a year of revaluation.

Regulation 4 provides that a draft valuation notice may be issued electronically, where this is agreed in writing between the assessor and the recipient. Such a notice is to be issued to a specified electronic address, in the form chosen by the recipient.