
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 139

RATING AND VALUATION

The Valuation Timetable (Scotland) Amendment Order 2022

<i>Made</i>	- - - -	<i>20th April 2022</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>22nd April 2022</i>
<i>Coming into force</i>	- -	<i>6th May 2022</i>

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

Citation and commencement

1. This Order may be cited as the Valuation Timetable (Scotland) Amendment Order 2022 and comes into force on 6 May 2022.

Amendment of the Valuation Timetable (Scotland) Order 1995

2.—(1) The Valuation Timetable (Scotland) Order 1995(2) is amended as follows.

(2) In the schedule(3)—

(a) after the second entry (last date for the assessor to send certified copies of estimates of revaluation to local authorities), insert as a new entry—

“Date for publication by the assessor of a 30 November in the year preceding a year of draft of the valuation roll, in accordance with revaluation.”

section 1B(1)(a) of the Local Government (Scotland) Act 1975(4)

(b) in the third entry in column 2 (date at which a valuation on the basis of the physical circumstances of a property is to be made), for “1 January” substitute “15 March”,

(1) 1956 c. 60. 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). 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) S.I. 1995/164.

(3) The schedule was relevantly amended by S.S.I. 2021/231.

(4) 1975 c. 30. Section 1B was inserted by section 8 of the Non-Domestic Rates (Scotland) Act 2020 (asp 4).

(c) in the last entry in column 2 (last date for disposal of appeals and complaints), for the words and numerals from “(vi)” to the end substitute—

“(vi) 31 December 2023 in respect of appeals and complaints lodged in the period from 1 January 2020 to 31 March 2022.”.

St Andrew’s House,
Edinburgh
20th April 2022

TOM ARTHUR
Authorised to sign by the Scottish Ministers

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Valuation Timetable (Scotland) Order 1995, which prescribes dates on which, and periods within which, various things require to be done in relation to a valuation roll.

Article 2(2)(a) sets out the date (30 November) in the year preceding a revaluation year on which assessors must publish a draft valuation roll for each valuation area, prior to the valuation roll being made up under section 1(1) of the Local Government (Scotland) Act 1975.

Article 2(2)(b) amends the schedule so as to provide that valuations on the basis of the physical circumstances of a property are to be made as at 15 March (instead of 1 January) in the year preceding a revaluation year.

Article 2(2)(c) extends the last date for disposal of certain appeals and complaints lodged with a valuation committee on or after 1 January 2020. For appeals lodged between 1 January 2020 and 31 March 2022, rather than 31 March 2021 as currently provided, that date is extended from 31 December 2022 to 31 December 2023.