



Local Government (Scotland) Act 1975

1975 CHAPTER 30

PART I

FINANCE

Valuation

2 Alterations to valuation roll which is in force.

- (1) Subject to subsection (2) below, the assessor for any valuation area shall, as respects that area, at any time while the valuation roll is in force, alter the roll—
- (a) by entering therein any lands and heritages which were in existence at the time when the roll was made up and which, owing to error, were not included therein [^{F1}or which, being still in existence, have been erroneously deleted from the roll under paragraph (h) below];
 - (b) by entering therein any lands and heritages which have come into existence or occupancy since the roll was made up;
 - (c) by entering therein any lands and heritages—
 - ^{F2}(i)
 - (ii) upon their coming within the assessor's valuation area as a result of a change of the boundaries of valuation areas;
 - ^{F3}(iii) upon their ceasing to be lands and heritages within the class of lands and heritages prescribed in the Water Undertakings (Rateable Values) (Scotland) Order 2003 (hereinafter in this Act referred to as "the 2003 Order");]
 - (d) to give effect to any alteration in the value of any lands and heritages [^{F4}(other than lands and heritages within the class of lands and heritages prescribed in the 2003 Order)] which is due to a material change of circumstances;
 - (e) to give effect to any alteration in the net annual value or the rateable value of any lands and heritages in consequence of [^{F5}—
 - (i) the making of an order ^{F6}. . . , [^{F7}under] section 1(1) of the ^{M1}Valuation for Rating (Scotland) Act 1970; [^{F5}or

*Changes to legislation: There are currently no known outstanding effects for the
Local Government (Scotland) Act 1975, Section 2. (See end of Document for details)*

- (ii) the making of regulations under section 42 of the ^{M2}Lands Valuation (Scotland) Act 1854;]
- ^{F8}(ee)
- (f) to correct any error of measurement, survey or classification or any clerical or arithmetical error in any entry therein;
- ^{F9}(ff) by entering therein, in relation to Scottish Water, any lands and heritages within the class of lands and heritages prescribed in the 2003 Order together with the rateable values prescribed and apportioned in accordance with that Order;]
- ^{F10}(g)
- (h) by deleting therefrom, with effect from such date as the assessor thinks fit, any lands and heritages which cease to exist or which, for any other reason, are no longer appropriate for inclusion in the roll
- ^{F11}and may so alter the roll to give effect to any change in the proprietorship, tenancy or occupancy of any lands and heritages.]
- ^{F12}(1A) Subject to subsection (2)(cc) below, the assessor for any valuation area shall, as respects that area, alter the roll to give effect to any decision following
- [
- ^{F13}(a) a proposal being made under section 3ZA(1), or
- (b) an appeal or complaint under the Valuation Acts to a ^{F14}court or tribunal] and such alteration shall have effect from such date as shall be determined by the court, tribunal or committee.]
- (2) Any alteration to the roll—
- (a) consisting of an entry made under subsection (1)(a) [^{F15}or (ff)] above, shall have effect only as from the beginning of the year in which the entry is made;
- (b) consisting of an entry made under subsection (1)(b) above, shall have effect only as from the date when the lands and heritages to which the entry relates came into existence or occupancy, or as from the beginning of the year in which the entry is made, whichever is the later;
- (c) made under subsection (1)(d) above, shall ^{F16}... have effect only as from the date of the event by reason of which the alteration is made or as from the beginning of the year in which the alteration is made, whichever is the later:
- ^{F17F17}Provided that if the proprietor, tenant or occupier of the lands and heritages has intimated in writing to the assess . . . , the alteration in the roll shall have effect as from the date of the event or as from the beginning of the year in which intimation of the event is made, whichever is the later, . . .
- ^{F18}(cc) made under [^{F19}subsection (1A)] above following upon [^{F20}a proposal made by virtue of section 3ZA(2)(b) or an appeal under section 3ZB(1) in relation to such a proposal] by a person who has become the proprietor, tenant or occupier of lands and heritages shall have effect only as from the date when he became such proprietor, tenant or occupier;]
- (d) consisting of such a correction as is referred to in subsection (1)(f) above shall [^{F21}, subject to section 20 of the ^{M3}Local Government (Financial Provisions) (Scotland) Act 1963,] have effect only as from the date when the erroneous entry which is so corrected was made in the role or as from the beginning of the year in which the correction is made, whichever is the later;
- and the date on which any alteration in the roll made under this section comes into effect shall be stated in the roll.

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Section 2. (See end of Document for details)

(3) Where, at any time before an appeal or complaint against an entry in the valuation roll is determined by ^{F22}the First-tier Tribunal for Scotland^{F23} or by the ^{F24}Upper Tribunal for Scotland^{F24}, the parties reach agreement as to what should be done about the entry, the assessor may without further procedure make such alteration in the roll as is necessary to give effect to the agreement.

^{F25}(3A) Where an appeal has been made to ^{F26}the First-tier Tribunal for Scotland^{F26} in relation to the entry, subsection (3) applies only if the appeal has been withdrawn.]

^{F27}(4)

Textual Amendments

- F1** Words added by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. 21, [Sch.2 para. 13\(1\)](#)
- F2** S. 2(1)(c)(i) repealed (19.5.1997) by [1997 c. 29, s. 33\(2\)](#), [Sch. 4](#); S.I. 1997/1097, art. 3(d), [Sch.](#)
- F3** S. 2(1)(c)(iii) inserted (retrospective to 1.4.2002) by [The Water Undertakings \(Rateable Values\) \(Scotland\) Order 2003 \(S.S.I. 2003/187\)](#), [arts. 1, 8\(1\)](#)
- F4** Words in s. 2(1)(d) inserted (retrospective to 1.4.2002) by [The Water Undertakings \(Rateable Values\) \(Scotland\) Order 2003 \(S.S.I. 2003/187\)](#), [arts. 1, 8\(2\)](#)
- F5** Words in s. 2(1)(e) inserted (1.4.1995) by [1994 c. 39, s. 180\(1\)](#), [Sch. 13 para. 100\(2\)](#) (with s. 128(2)); S.I. 1995/3150, [art. 4\(c\)](#)
- F6** Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)
- F7** Word in s. 2(1)(e) substituted (1.4.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(1), [Sch. 13 para. 41](#) (with s. 118(1)(2)(4)); S.I. 1992/818, [art. 2\(a\)](#).
- F8** S. 2(1)(ee) repealed (19.5.1997) by [1997 c. 29, s. 33\(1\)](#), [Sch. 3 para. 12\(a\)](#); S.I. 1997/1097, art. 3(c), [Sch.](#)
- F9** S. 2(1)(ff) inserted (retrospective to 1.4.2002) by [The Water Undertakings \(Rateable Values\) \(Scotland\) Order 2003 \(S.S.I. 2003/187\)](#), [arts. 1, 8\(3\)](#)
- F10** S. 2(1)(g) repealed (19.5.1997) by [1997 c. 29, s. 33\(2\)](#), [Sch. 4](#); S.I. 1997/1097, art. 3(d), [Sch.](#)
- F11** Words inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. 21, [Sch. 2 para. 13\(3\)](#)
- F12** S. 2(1A) inserted (19.5.1997) by [1997 c. 29, s. 33\(1\)](#), [Sch. 3 para. 12\(b\)](#); S.I. 1997/1097, [art. 3\(c\)](#)
- F13** Words in s. 2(1A) inserted (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), [ss. 10\(2\)\(a\)](#), 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)
- F14** Words in s. 2(1A) substituted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), [sch. 2 para. 6\(2\)\(a\)](#) (with sch. 1 paras. 1-4, 13-20)
- F15** Words in s. 2(2)(a) inserted (retrospective to 1.4.2002) by [The Water Undertakings \(Rateable Values\) \(Scotland\) Order 2003 \(S.S.I. 2003/187\)](#), [arts. 1, 8\(4\)](#)
- F16** Words (comprising s. 2(2)(c)(i) and part of (ii)) repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)
- F17** Words in s. 2(2)(c) proviso omitted (19.5.1997) by virtue of [1997 c. 29, s. 33\(1\)](#), [Sch. 3 para. 12\(c\)\(i\)](#); S.I. 1997/1097, [art. 3\(c\)](#)
- F18** S. 2(2)(cc) inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. 21, [Sch. 2 para. 14](#)
- F19** Words in s. 2(2)(cc) substituted (19.5.1997) by [1997 c. 29, s. 33\(1\)](#), [Sch. 3 para. 12\(c\)\(ii\)](#); S.I. 1997/1097, [art. 3\(c\)](#)
- F20** Words in s. 2(2)(cc) substituted (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), [ss. 10\(2\)\(b\)](#), 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Section 2. (See end of Document for details)

- F21** Words inserted by Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23, SIF 81:2), **Sch. 3 para 32**
- F22** Words in s. 2(3) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 6(2)(b)** (with sch. 1 paras. 1-4, 13-20)
- F23** Words inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21, **Sch. 2 para. 15**
- F24** Word in s. 2(3) substituted (1.4.2023) by The Upper Tribunal for Scotland (Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland) Regulations 2023 (S.S.I. 2023/48), reg. 1, **sch. 2 para. 4(2)** (with sch. 1)
- F25** S. 2(3A) inserted (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(2)(c)**, 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)
- F26** Words in s. 2(3A) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 6(2)(c)** (with sch. 1 paras. 1-4, 13-20)
- F27** S. 2(4) repealed by Statute Law (Repeals) Act 1986 (c. 12), s.1(1), **Sch. 1 Pt. VII**

Modifications etc. (not altering text)

- C1** S. 2 excluded by Valuation and Rating (Exempted Classes) (Scotland) Act 1976 (c. 64, S IF 103:2), **s. 2(2)**
- C2** S. 2(1) excluded by S.I. 1983/120, **art. 4** and 1983/534, art. 3
- C3** S. 2(1)(d) explained by Lands Valuation Amendment (Scotland) Act 1982 (c. 57, SIF 103:2), **s. 1(4)**
- C4** S. 2(1)(2) modified by S.I. 1979/951, **arts. 3**, 10(a)
- C5** S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/913, **arts. 1(2)**, 7(2)
 S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2071, **arts. 1(2)**, 9(3)
 S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2073, **arts. 1(2)**, 8(3)
 S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2075, **arts. 1(2)**, 9(3)
 S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2080, **arts. 1(2)**, 9(3)
 S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2081, **arts. 1(2)**, 9(3)
 S. 2(1) modified (for the financial year 1995-96) by S.I. 1995/366, **arts. 1**, 7(2)
 S. 2(1) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/369, **arts. 1**, 10(3)
 S. 2(1) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/370, **arts. 1** 10(3)
 S. 2(1) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/373, **arts. 1**, 10(3)
 S. 2(1) modified (for the financial years 2000-01 to 2004-05) by S.S.I. 2000/85, **arts. 1**, 8(3)
 S. 2(1) modified (for the financial years 2000-01 to 2004-05) by S.S.I. 2000/87, **arts. 1**, 7(2)
 S. 2(1) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/86, **arts. 1**, 8(2)
 S. 2(1) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/88, **arts. 13**, 15(3) (which art. 15(3) is omitted (31.3.2002) by virtue of S.S.I. 2002/158, **art. 13**)
 S. 2(1) modified (for the financial year 1999-2000) by S.S.I. 2000/89, **arts. 1(2)**, 8(3) (which S.S.I. is revoked by S.S.I. 2000/424, **art. 9**)
 S. 2(1) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/90, **arts. 1**, 9(3)
 S. 2(1) modified (for the financial year 2000-01 and for any subsequent financial year) by S.S.I. 2000/91, **arts. 1**, 8(3)
 S. 2(1) modified (for the financial year 2000-01 and for each subsequent financial year) by S.S.I. 2000/285, **arts. 1(2)**, 10(3)
 S. 2(1) modified (for the financial years 2000-01 to 2004-05) by S.S.I. 2000/424, **arts. 1(2)**, 8(3)
 S. 2(1) modified (for the financial year 2002-02 and the three following financial years) by The Electricity Lands and Generators (Rateable Values) (Scotland) Variation Order 2002 (S.S.I. 2002/158), arts. {18}, 19
- C6** S. 2(1)(c) modified (for the financial years 1993-94 and 1994-95) by S.I. 1994/911, **arts. 1(2)**, 7(1)
 S. 2(1)(c) modified (for the financial year 1994-95) by S.I. 1994/913, **arts. 1(2)**, 7(1)

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Section 2. (See end of Document for details)

- S. 2(1)(c) modified (for the financial year 1994-95) by [S.I. 1994/2071](#), [arts. 1\(2\)](#), 9(1)
- S. 2(1)(c) modified (for the financial year 1994-95) by [S.I. 1994/2073](#), [arts. 1\(2\)](#), 8(1)
- S. 2(1)(c) modified (for the financial year 1994-95) by [S.I. 1994/2075](#), [arts. 1\(2\)](#), 9(1)
- S. 2(1)(c) modified (for the financial year 1994-95) by [S.I. 1994/2080](#), [arts. 1\(2\)](#), 9(1)
- S. 2(1)(c) modified (for the financial year 1994-95) by [S.I. 1994/2081](#), [arts. 1\(2\)](#), 9(1)
- S. 2(1)(c) modified (for the financial year 1995-96) by [S.I. 1995/366](#), [arts. 1](#), 7(1)
- S. 2(1)(c) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/369](#), [arts. 1](#), 10(1)
- S. 2(1)(c) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/370](#), [arts. 1](#), 10(1)
- S. 2(1)(c) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/373](#), [arts. 1](#), 10(1)
- S. 2(1)(c) modified (for the financial years 2000-01 to 2004-05) by [S.S.I. 2000/85](#), [arts. 1](#), 8(1)
- S. 2(1)(c) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/86](#), [arts. 1](#), 8(1)
- S. 2(1)(c) modified (for the financial years 2000-01 to 2004-05) by [S.S.I. 2000/87](#), [arts. 1](#), 7(1)
- S. 2(1)(c) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/88](#), [arts. 13](#), 15(1)
- S. 2(1)(c) modified (for the financial year 1999-2000) by [S.S.I. 2000/89](#), [arts. 1\(2\)](#), 8(1) (which S.S.I. is revoked by [S.S.I. 2000/424](#), [art. 9](#))
- S. 2(1)(c) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/90](#), [arts. 1](#), 9(1)
- S. 2(1)(c) modified (for the financial year 2000-01 and for any subsequent financial year) by [S.S.I. 2000/91](#), [arts. 1](#), 8(1)
- S. 2(1)(c) modified (for the financial year 2000-01 and for each subsequent financial year) by [S.S.I. 2000/285](#), [arts. 1\(2\)](#), 10(1)
- S. 2(1)(c) modified (for the financial years 2000-2001 to 2004-05) by [S.S.I. 2000/424](#), [arts. 1\(2\)](#), 8(1)
- C7** S. 2(1)(d) modified (for the financial years 1993-94 and 1994-95) by [S.I. 1994/911](#), [arts. 1\(2\)](#), 7(2)
- S. 2(1)(d) modified (for the financial year 1994-95) by [S.I. 1994/2071](#), [arts. 1\(2\)](#), 9(2)
- S. 2(1)(d) modified (for the financial year 1994-95) by [S.I. 1994/2073](#), [arts. 1\(2\)](#), 8(2)
- S. 2(1)(d) modified (for the financial year 1994-95) by [S.I. 1994/2075](#), [arts. 1\(2\)](#), 9(2)
- S. 2(1)(d) modified (for the financial year 1994-95) by [S.I. 1994/2080](#), [arts. 1\(2\)](#), 9(2)
- S. 2(1)(d) modified (for the financial year 1994-95) by [S.I. 1994/2081](#), [arts. 1\(2\)](#), 9(2)
- S. 2(1)(d) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/369](#), [arts. 1](#), 10(2)
- S. 2(1)(d) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/370](#), [arts. 1](#), 10(2)
- S. 2(1)(d) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/373](#), [arts. 1](#), 10(2)
- S. 2(1)(d) modified (for the financial years 2000-01 to 2004-05) by [S.S.I. 2000/85](#), [arts. 1](#), 8(2)
- S. 2(1)(d) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/88](#), [art. 13](#), 15(2)
- S. 2(1)(d) modified (for the financial year 1999-2000) by [S.S.I. 2000/89](#), [arts. 1\(2\)](#), 8(2) (which S.S.I. is revoked by [S.S.I. 2000/424](#), [art. 9](#))
- S. 2(1)(d) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/90](#), [arts. 1](#), 9(2)
- S. 2(1)(d) modified (for the financial year 2000-01 and for any subsequent financial year) by [S.S.I. 2000/91](#), [arts. 1](#), 8(2)
- S. 2(1)(d) modified (for the financial year 2000-01 and for each subsequent financial year) by [S.S.I. 2000/285](#), [arts. 1\(2\)](#), 10(2)
- S. 2(1)(d) modified (for the financial years 2000-01 to 2004-05) by [S.S.I. 2000/424](#), [arts. 1\(2\)](#), 8(2)
- C8** S. 2(2)(a) modified (for the financial years 1993-94 and 1994-95) by [S.I. 1994/911](#), [arts. 1\(2\)](#), 7(4)
- S. 2(2)(a) modified (for the financial year 1995-96) by [S.I. 1995/366](#), [arts. 1](#), 7(3)
- S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/369](#), [arts. 1](#), 10(4)
- S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/370](#), [arts. 1](#), 10(4)
- S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/373](#), [arts. 1](#), 10(4)
- S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/930](#), [arts. 1](#), 9(4)
- S. 2(2)(a) modified (for the financial years 2000-01 to 2004-05) by [S.S.I. 2000/85](#), [arts. 1](#), 8(4)

Changes to legislation: There are currently no known outstanding effects for the
Local Government (Scotland) Act 1975, Section 2. (See end of Document for details)

S. 2(2)(a) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/86, **arts. 1, 8(3)**

S. 2(2)(a) modified (for the financial years 2000-01 to 2004-05) by S.S.I. 2000/87, **arts. 1, 7(3)**

S. 2(2)(a) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/88, **arts. 13, 15(4)**

S. 2(2)(a) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/90, **arts. 1, 9(4)**

S. 2(2)(a) modified (for the financial year 2000-01 and for any subsequent financial year) by S.S.I. 2000/91, **arts. 1, 8(4)**

S. 2(2)(a) modified (for the financial year 2000-01 and for each subsequent financial year) by S.S.I. 2000/285, **arts. 1(2), 10(4)**

Marginal Citations

M1 1970 c. 4.

M2 1854 c. 91.

M3 1963 c. 12.

Changes to legislation:

There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Section 2.