Transport (Scotland) Act 2001
2001 asp 2

PART 3

ROAD USER CHARGING

Road user charging schemes

59   Non-domestic rating exemption

After section 8AA of the Valuation and Rating (Scotland) Act 1956 (c.60) there shall be inserted—

> **"8B   Property used for road user charging scheme to be excluded from valuation roll**
>
> (1) There shall not be entered in the valuation roll any lands and heritages—
>   (a)   that consist of a road in respect of which charges are imposed by a charging scheme made under Part 3 of the Transport (Scotland) Act 2001 (asp 2); or
>   (b)   subject to subsection (2) below, that are used solely for or in connection with the operation of such a scheme.
>
> (2) Lands and heritages such as are mentioned in subsection (1)(b) above do not include office buildings.".

Changes to legislation:
Transport (Scotland) Act 2001, Section 59 is up to date with all changes known to be in force on or before 01 April 2024. 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.
View outstanding changes

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:
Whole provisions yet to be inserted into this Act (including any effects on those provisions):

–   Pt. 2 Ch. 3 applied in part by 2019 asp 17 s. 47(1)(2)
–   Pt. 2 Ch. 3 inserted by 2019 asp 17 s. 41(2)
–   Pt. 2 Ch. 4 heading inserted by 2019 asp 17 sch. para. 3(2)
–   s. 27B and cross-heading inserted by 2019 asp 17 s. 42(2)
–   s. 29(3A)-(3C) inserted by 2019 asp 17 s. 44(2)(a)
–   s. 29(7)(8) inserted by 2019 asp 17 s. 44(2)(c)
–   s. 30(3)(ca)-(cc) inserted by 2019 asp 17 s. 44(3)(b)
–   s. 31(1A) inserted by 2019 asp 17 s. 44(4)(a)
–   s. 31(3)(ca) inserted by 2019 asp 17 s. 44(4)(b)(iii)
–   s. 31(5)-(7) inserted by 2019 asp 17 s. 44(4)(d)
–   s. 32A inserted by 2019 asp 17 s. 45(2)
–   s. 32B and cross-heading inserted by 2019 asp 17 s. 46(2)
–   s. 35A inserted by 2019 asp 17 s. 40(2)
–   s. 39(1)(ca) inserted by 2019 asp 17 s. 40(3)
–   s. 79(1)(ca) inserted by 2019 asp 17 s. 48(2)(b)