



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 2

ADMINISTRATION AND ENFORCEMENT OF NON-DOMESTIC RATES

Report on number of assessors and availability of resources

24 Duty to report on number of assessors and availability of resources

- (1) Subsection (2) applies to—
 - (a) a joint valuation board established by an order under section 27(7) of the Local Government etc. (Scotland) Act 1994,
 - (b) a valuation authority from whom functions have not been delegated to such a board by virtue of section 27(8) of that Act.
- (2) The board or authority must, in each reporting year, prepare a report on—
 - (a) the number of assessors and depute assessors appointed by the board or authority holding office on 1 April in that year,
 - (b) whether that number is sufficient for the proper exercise of the functions of those assessors and depute assessors in relation to non-domestic rates,
 - (c) whether the board or authority has sufficient resources for the proper exercise of its functions in relation to non-domestic rates,
 - (d) such other matters relating to non-domestic rates as the board or authority considers appropriate.
- (3) A report under subsection (2) must be laid before the Scottish Parliament by 31 May in the reporting year.
- (4) In this section, “reporting year” means 2025 and each third year thereafter.

Commencement Information

II S. 24 in force at 5.11.2020 by [S.S.I. 2020/327, sch.](#)

Changes to legislation:

Non-Domestic Rates (Scotland) Act 2020, Cross Heading: Report on number of assessors and availability of resources is up to date with all changes known to be in force on or before 14 September 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.

[View outstanding changes](#)

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\(2\)](#)