



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 2

ADMINISTRATION AND ENFORCEMENT OF NON-DOMESTIC RATES

Valuation roll

12 Restriction on making complaints

In section 13 of the 1854 Act (complaints with regard to valuations)—

- (a) the existing text becomes subsection (1),
- (b) after that subsection insert—

“(2) A person may not make a complaint as mentioned in subsection (1) in respect of lands and heritages of which the person is the proprietor, tenant or occupier.”.

Commencement Information

- II** S. 12 in force at 1.4.2023 by S.S.I. 2020/327, [sch.](#) (with [reg. 3](#)) (as amended by S.S.I. 2022/23, [reg. 3\(3\)\(4\)\(b\)](#) and S.S.I. 2022/301, [reg. 2\(3\)\(4\)\(b\)](#))

Changes to legislation:

Non-Domestic Rates (Scotland) Act 2020, Section 12 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\(2\)](#)