



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 2

ADMINISTRATION AND ENFORCEMENT OF NON-DOMESTIC RATES

Electronic communications

22 Electronic communication of information

- (1) The Scottish Ministers may by regulations make provision allowing or requiring a notice falling within subsection (2) to be given by electronic means.
- (2) A notice falls within this subsection if it—
 - (a) is to be given to a person in accordance with an enactment, and
 - (b) relates to—
 - (i) the valuation of lands and heritages under the Valuation Acts,
 - (ii) the valuation roll,
 - (iii) the charging and collection of non-domestic rates (including relief from payment of rates or reduction or remission of rates),
 - (iv) any other matter connected with the assessment of liability to or levying of non-domestic rates.
- (3) Regulations under subsection (1) may include provision for or about—
 - (a) the manner in which a notice may be given, including circumstances in which information to be given in a notice to a particular person may be so given by being made available to that person and to others (for example, by publication on a website),
 - (b) information to be provided to facilitate the giving or receipt of a notice by electronic means (for example, an electronic address),
 - (c) circumstances in which a notice may be given by electronic means only with the consent of the intended recipient,
 - (d) exceptions to a provision allowing or requiring a notice to be given by electronic means,
 - (e) the calculation of the date on which a notice given by electronic means is to be treated as having been given,

Changes to legislation: Non-Domestic Rates (Scotland) Act 2020, Section 22 is up to date with all changes known to be in force on or before 05 June 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. (See end of Document for details) [View outstanding changes](#)

- (f) such other matters in connection with the giving of a notice by electronic means as the Scottish Ministers consider appropriate.
- (4) Regulations under subsection (1) may—
- (a) modify any enactment (including this Act),
 - (b) make different provision for different purposes,
 - (c) make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (5) In this section—
- “notice” includes any information given to another person,
 - “the Valuation Acts” means the 1854 Act, the Acts amending that Act, and any other enactment relating to valuation.

Commencement Information

II [S. 22](#) in force at 5.11.2020 by [S.S.I. 2020/327](#), [sch.](#)

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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\(2\)](#)