



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,

Status: This is the original version (as it was originally enacted).

- (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.