



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 2

ADMINISTRATION AND ENFORCEMENT OF NON-DOMESTIC RATES

Valuation roll

3 New or improved properties: mark in valuation roll

After section 2 of the 1975 Act insert—

“2A Mark in valuation roll for new or improved properties

- (1) Subsection (2) applies where an assessor—
 - (a) makes or alters an entry in the valuation roll, and
 - (b) the entry as made or altered relates to newly built lands and heritages or improved lands and heritages.
- (2) The assessor must include a mark in the entry to show that it relates to newly built lands and heritages or (as the case may be) improved lands and heritages.
- (3) An entry in the valuation roll relates to newly built lands and heritages if—
 - (a) the entry as made or (as the case may be) altered shows one or more buildings or parts of a building, and
 - (b) none of those buildings or parts of a building—
 - (i) were shown in any entry in the valuation roll or valuation list for the day immediately prior to the day on which the entry or (as the case may be) alteration takes effect, or
 - (ii) would have been shown in such an entry in the valuation roll but for an enactment providing for them not to be entered in the roll.
- (4) An entry in the valuation roll relates to improved lands and heritages if—
 - (a) the entry is altered to show a relevant increase in the rateable value of the lands and heritages to which the entry relates, and
 - (b) the entry as altered does not relate to newly built lands and heritages.

Changes to legislation: Non-Domestic Rates (Scotland) Act 2020, Section 3 is up to date with all changes known to be in force on or before 16 July 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

- (5) A “relevant increase” in the rateable value of lands and heritages is an increase—
- (a) which is caused, in whole or in part, by the erection, construction, refurbishment or extension of one or more buildings or parts of a building which form part of the lands and heritages, and
 - (b) none of which is attributable to—
 - (i) the combination, division or reorganisation of lands and heritages which were shown, in whole or in part, in different entries in the valuation roll for the day immediately prior to the day on which the alteration takes effect, or
 - (ii) a change in the way the lands and heritages are being used.
- (6) A mark included in an entry in the valuation roll under subsection (2) must be removed from the entry on the next occasion when the entry is altered by an assessor.
- (7) The Scottish Ministers may by regulations—
- (a) make provision about things that are, or are not, to be treated as a “building” for the purposes of this section,
 - (b) modify the definition of “relevant increase” in subsection (5).
- (8) Before—
- (a) making regulations under subsection (7)(a), or
 - (b) laying a draft of a Scottish statutory instrument containing regulations under subsection (7)(b) before the Scottish Parliament,
- the Scottish Ministers must consult such persons as they consider appropriate.
- (9) Regulations under subsection (7)—
- (a) may make different provision for different purposes,
 - (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (10) Regulations under—
- (a) subsection (7)(a) are subject to the negative procedure,
 - (b) subsection (7)(b) are subject to the affirmative procedure.
- (11) In subsection (3)(b)(ii), “enactment” includes an Act of the Scottish Parliament and an instrument made under such an Act.”.

Commencement Information

- I1** S. 3 in force at 5.11.2020 for specified purposes by [S.S.I. 2020/327, reg. 2\(2\)\(a\)](#)
I2 S. 3 in force at 1.4.2021 in so far as not already in force by [S.S.I. 2020/327, reg. 2\(2\)\(b\)](#)

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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\(2\)](#)