



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 2

ADMINISTRATION AND ENFORCEMENT OF NON-DOMESTIC RATES

Valuation roll

4 Power of Scottish Ministers to remove exempt status of lands and heritages

After section 8C of the 1956 Act insert—

“8D Power of Scottish Ministers to remove exempt status of lands and heritages

- (1) The Scottish Ministers may by regulations make provision requiring lands and heritages falling within subsection (2) to be entered in the valuation roll.
- (2) Land and heritages fall within this subsection if they are not entered in the valuation roll by virtue of an enactment, other than Part 2 of the Local Government Finance Act 1992, providing for them not to be so entered.
- (3) Before—
 - (a) laying a draft of a Scottish statutory instrument containing regulations under subsection (1) to which subsection (5) applies before the Scottish Parliament, or
 - (b) making regulations under subsection (1) to which subsection (6) applies,the Scottish Ministers must consult such persons as they consider appropriate.
- (4) Regulations under subsection (1) may—
 - (a) make incidental, supplementary, consequential, transitional, transitory or saving provision,
 - (b) make different provision for different purposes,
 - (c) modify any enactment (including this Act).

Status: This is the original version (as it was originally enacted).

- (5) Regulations under this section that add to, replace or omit any part of the text of an Act are subject to the affirmative procedure.
- (6) Otherwise, regulations under this section are subject to the negative procedure.
- (7) In this section, “enactment” includes an Act of the Scottish Parliament and an instrument made under such an Act.”.