



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 2

ADMINISTRATION AND ENFORCEMENT OF NON-DOMESTIC RATES

Valuation roll

5 Entering of parks in valuation roll

(1) Section 19 of the 1963 Act (certain parks not to be entered in the valuation roll) is amended as follows.

(2) In subsection (1)—

- (a) for “Subject to subsections (1A) and (1B) below,” substitute “This section applies to”,
- (b) for “and any building” substitute “including in each case any building”,
- (c) the words “, shall not be entered in the valuation roll” are repealed.

(3) For subsections (1A) to (1C) substitute—

“(1ZA) An entry is to be made in the roll in respect of any part of the lands and heritages which falls within either subsection (1ZB) or (1ZC).

(1ZB) A part falls within this subsection if the part is occupied by a person or body other than the person or body mentioned in paragraph (a) or, as the case may be, (b) of subsection (1).

(1ZC) A part falls within this subsection if—

- (a) the part is occupied by the person or body mentioned in paragraph (a) or, as the case may be, (b) of subsection (1), and
- (b) persons may be required to pay for access to facilities on the part or for goods or services provided on it.

(1ZD) The remainder of the lands and heritages is not to be entered in the roll.”.