



# Non-Domestic Rates (Scotland) Act 2020

## 2020 asp 4

### PART 2

#### ADMINISTRATION AND ENFORCEMENT OF NON-DOMESTIC RATES

##### *Valuation roll*

#### 7 Agreement as to valuation

In section 1 of the 1975 Act (the valuation roll and revaluation), after subsection (3) insert—

“(3A) Subsection (3B) applies where the assessor and the proprietor, tenant or occupier of lands and heritages have reached an agreement in writing as to the details to be included in the entry in the valuation roll for the lands and heritages (whether that agreement was reached before or after the draft valuation roll was published under section 1B(1)).

(3B) The assessor must include those details in the entry for the lands and heritages, unless, since the agreement was reached, there has been an alteration in the value of the lands and heritages due to a material change of circumstances.”.