



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 2

ADMINISTRATION AND ENFORCEMENT OF NON-DOMESTIC RATES

Valuation roll

8 Draft valuation roll and draft valuation notices

After section 1A of the 1975 Act insert—

“1B Draft valuation roll and draft valuation notices

- (1) Before making up a valuation roll under section 1(1), an assessor must—
 - (a) publish a draft of the roll, and
 - (b) send a draft valuation notice to each person who is a proprietor, tenant or occupier of lands and heritages entered in the draft valuation roll.
- (2) A draft valuation notice is a notice setting out—
 - (a) the details included in the entry for the lands and heritages in the draft valuation roll,
 - (b) the effect of subsections (3) and (4), and
 - (c) such other information as—
 - (i) the Scottish Ministers may specify in regulations, or
 - (ii) the assessor considers appropriate.
- (3) A person who receives a draft valuation notice may make representations to the assessor as to the details to be included in the entry for the lands and heritages in the valuation roll when it is made up under section 1(1).
- (4) When the assessor makes up the valuation roll under section 1(1), the assessor may include details in an entry for lands and heritages which are different to those included in the entry for the lands and heritages in the draft valuation roll, whether as a result of representations made under subsection (3) or otherwise (but see also section 1(3A) and (3B)).

Changes to legislation: Non-Domestic Rates (Scotland) Act 2020, Section 8 is up to date with all changes known to be in force on or before 21 May 2024. 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) Regulations under subsection (2)(c)(i)—
- (a) may make different provision for different purposes,
 - (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (6) Regulations under subsection (2)(c)(i) are subject to the negative procedure.”.

Commencement Information

II [S. 8](#) in force at 5.11.2020 by [S.S.I. 2020/327](#), [sch.](#)

Changes to legislation:

Non-Domestic Rates (Scotland) Act 2020, Section 8 is up to date with all changes known to be in force on or before 21 May 2024. 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.

[View outstanding changes](#)

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\(2\)](#)