



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 2

ADMINISTRATION AND ENFORCEMENT OF NON-DOMESTIC RATES

Valuation roll

9 Valuation notices

In section 3 of the 1975 Act (provisions supplementary to sections 1 and 2)—

(a) after subsection (2) insert—

“(2ZA) A notice under subsection (2)—

- (a) must include such information in relation to the rateable value included in the entry to which the notice relates as the Scottish Ministers may specify in regulations,
- (b) may include such other information as the assessor considers appropriate.

(2ZB) The assessor may send a notice under subsection (2) by electronic means if—

- (a) the assessor and the recipient of the notice have, before the notice is sent, agreed in writing that the assessor may send such a notice to the recipient by transmission to an electronic address and in an electronic form specified by the recipient for that purpose, and
- (b) the notice is sent to that address in that form.”,

(b) after subsection (5) insert—

“(6) Regulations under subsection (2ZA)(a)—

- (a) may make different provision for different purposes,
- (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.

(7) Regulations under subsection (2ZA)(a) are subject to the negative procedure.”.

Changes to legislation: Non-Domestic Rates (Scotland) Act 2020, Section 9 is up to date with all changes known to be in force on or before 18 August 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](#)

Commencement Information

II [S. 9](#) in force at 5.11.2020 by [S.S.I. 2020/327](#), [sch.](#)

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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\(2\)](#)