



# Non-Domestic Rates (Coronavirus) (Scotland) Act 2022

2022 asp 7

## 3 Interpretation

In this Act—

“assessor” means an assessor appointed under section 27(2) of the Local Government etc. (Scotland) Act 1994 and includes a deputy assessor,

“coronavirus” means severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2),

“lands and heritages” is to be construed in accordance with section 42 of the Lands Valuation (Scotland) Act 1854,

“net annual value”, in relation to lands and heritages, means—

- (a) in the case of part residential subjects, the net annual value entered in the valuation roll made up under section 1 of the Local Government (Scotland) Act 1975 for a particular date on or after 2 April 2020 and apportioned to the non-residential use of those subjects, and
- (b) in any other case, the net annual value entered in that valuation roll for a particular date on or after 2 April 2020 in respect of those lands and heritages,

and includes a net annual value so entered with retrospective effect,

“rateable value”, in relation to lands and heritages, means—

- (a) in the case of part residential subjects, the rateable value entered in the valuation roll made up under section 1 of the Local Government (Scotland) Act 1975 for a particular date on or after 2 April 2020 and apportioned to the non-residential use of those subjects, and
- (b) in any other case, the rateable value entered in that valuation roll for a particular date on or after 2 April 2020 in respect of those lands and heritages,

and includes a rateable value so entered with retrospective effect,

“valuation roll” means a valuation roll made up on 1 April 2017 and maintained by the assessor for each valuation area under Part 1 of the Local Government (Scotland) Act 1975.

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**Changes to legislation:** *There are currently no known outstanding effects for the Non-Domestic Rates (Coronavirus) (Scotland) Act 2022, Section 3. (See end of Document for details)*

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**Commencement Information**

**II** S. 3 in force at 29.7.2022, see [s. 5](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Non-Domestic Rates (Coronavirus) (Scotland) Act 2022, Section 3.