



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

2022 asp 7

## **1 Effect of coronavirus on net annual values and rateable values of lands and heritages**

- (1) In calculating the net annual value or rateable value of any lands and heritages in respect of which a relevant determination is made, no account is to be taken of any matter occurring on or after 2 April 2020 that is (whether directly or indirectly) attributable to coronavirus.
- (2) But subsection (1) does not apply to taking account of the physical state of the lands and heritages in respect of which the relevant determination is made, including whether that state affects the mode or category of occupation of the lands or heritages.
- (3) For the purposes of subsection (1), where a matter attributable to coronavirus first occurs before 2 April 2020 and continues to occur on or after 2 April 2020, no account is to be taken of that matter from on or after 2 April 2020.
- (4) For the purposes of this section, a “relevant determination”—
  - (a) means a calculation of the net annual value, altered net annual value, rateable value or altered rateable value of any lands and heritages, or some part of lands and heritages, for the purposes of any entry in the valuation roll, but
  - (b) does not include a determination as to whether any lands and heritages, or some part of lands and heritages, are or are not to be included in the valuation roll.
- (5) For the purposes of this section, matters that are attributable to coronavirus include (but are not limited to)—
  - (a) anything done by any person—
    - (i) with a view to compliance with any legislation which concerns the incidence or spread of coronavirus,
    - (ii) with a view to compliance with any legislation for reasons relating to the incidence or spread of coronavirus, or
    - (iii) in response to, or otherwise in consequence of, any advice or guidance given by a public authority relating to the incidence or spread of coronavirus, and

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**Changes to legislation:** There are currently no known outstanding effects for the Non-Domestic Rates (Coronavirus) (Scotland) Act 2022, Section 1. (See end of Document for details)

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- (b) any change—
- (i) in the rent of the lands and heritages in respect of which a relevant determination is made (or any other lands and heritages) that is attributable to coronavirus, or
  - (ii) in the level of valuations generally or in the value of lands and heritages generally that is attributable to coronavirus.

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**Commencement Information**

**II** S. 1 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 1.