



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

2022 asp 7

## **2 Alteration of valuation roll**

- (1) The assessor for each valuation area must, in respect of that area—
  - (a) apply the rule imposed by section 1(1) to the valuation roll, and
  - (b) make any resulting change to the net annual value or the rateable value of any lands and heritages.
- (2) This section applies both—
  - (a) while the valuation roll is in force, and
  - (b) after the valuation roll ceases to be in force.

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### **Commencement Information**

**II** S. 2 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 2.