
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2022 No.

The Non-Domestic Rates (Valuation Notices) (Scotland) Regulations 2022

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Non-Domestic Rates (Valuation Notices) (Scotland) Regulations 2022 and come into force on the day after the day on which they are made.

(2) In these Regulations—

“the 1975 Act” means the Local Government (Scotland) Act 1975,

“draft valuation notice” means a notice provided under section 1B(1)(b) of the 1975 Act, and

“lands and heritages” is to be construed in accordance with section 42 of the Lands Valuation (Scotland) Act 1854(1).

Information to be made available through valuation notices

2.—(1) Subject to paragraph (4), this regulation applies to any—

(a) draft valuation notice,

(b) valuation notice,

issued on or after 30 November 2022, in relation to lands and heritages falling within paragraph (2).

(2) The lands and heritages falling within this paragraph are lands and heritages—

(a) of which a basic valuation rate is determined by comparison with other lands and heritages which are let, and

(b) which are valued as one of the categories of lands and heritages listed in the schedule.

(3) A notice to which this regulation applies must include an indication of where there can be accessed the addresses of lands and heritages in Scotland, the rental evidence of which was taken into account in determining the basic valuation rate.

(4) This regulation applies only where a comparison is drawn with two or more other lands and heritages which are let.

(5) In this regulation—

“basic valuation rate” means the rate per square metre applied to the lands and heritages, or to a part of the lands and heritages, for the purposes of determining the net annual value and rateable value, before any adjustments are made,

“net annual value” has the meaning given in section 6(8) of the Valuation and Rating (Scotland) Act 1956(2),

(1) 1854 c. 91. Section 42 was amended by the Statute Law Revision Act 1892 (c. 19) and section 152(2) of the Local Government etc. (Scotland) Act 1994 (c. 29).

(2) 1956 c. 60. Section 6(8) was amended by schedule 6 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47) and section 76(2)(a) of the Land Reform (Scotland) Act 2016 (asp 18).

“rateable value” has the meaning given in section 6(9) of the Valuation and Rating (Scotland) Act 1956(3),

“rental evidence” means rental information about similar lands and heritages with which a comparison is drawn,

“valuation notice” means a notice provided under section 3(2) of the 1975 Act in connection with the making up of a valuation roll under section 1(1) of that Act(4).

Additional information to be included in draft valuation notice

3. A draft valuation notice must include a statement to the effect that the notice is being issued in connection with the making up of a valuation roll under section 1(1) of the 1975 Act (assessor to make up a valuation roll in respect of each year of revaluation).

Sending a draft valuation notice by electronic means

4. The assessor may send a draft valuation notice 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.

St Andrew’s House,
Edinburgh
Date

Name
Authorised to sign by the Scottish Ministers

(3) Section 6(9) was amended by section 10(1) of the Local Government Finance Act 1963 (c.12) and schedule 6 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47).

(4) Section 3(2) was amended by schedule 4 of the Local Government and Rating Act 1997 (c. 29) and section 10(3)(a) of the Non-Domestic Rates (Scotland) Act 2020 (asp 4).