
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2022 No.

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

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).