
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 445

The Valuation and Rating (Coronavirus) (Scotland) Order 2021

Specified lands and heritages

3.—(1) The lands and heritages specified for the purposes of section 6(1) of the 1975 Act are any lands and heritages in Scotland in respect of which a relevant determination is made.

(2) For the purposes of this Order, a relevant determination means calculation of a rateable value or altered value to lands and heritages, or some part of lands and heritages, for the purposes of any new or altered entry in the valuation roll.

(3) For the purposes of this Order, a relevant determination does not include a determination as to whether lands and heritages, or some part of lands and heritages, are or are not to be included in the valuation roll.