
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 445

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

Rateable values

4.—(1) For the purposes of section 6(1) of the 1975 Act, the rateable value of any specified lands and heritages must be determined in accordance with this article.

(2) In calculating the rateable value of any specified lands and heritages, no account is to be taken of any matter arising on or after 1 April 2021 that is (whether directly or indirectly) attributable to coronavirus.

(3) But paragraph (2) does not apply to the physical state of the lands and heritages in respect of which the determination is made, including whether that state affects the mode or category of occupation of the lands or heritages (which, accordingly, is a matter that may be taken into account in making a relevant determination, whether or not it is attributable to coronavirus).

(4) For the purposes of this Order, matters 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
- (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.

(5) In this article—

“coronavirus” means severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2),

“specified lands and heritages” means the lands and heritages specified for the purposes of section 6(1) of the 1975 Act in article 3 of this Order.