
EXPLANATORY NOTE

(This note is not part of the Order)

This Order sets out a rule for the determination of rateable values of specified lands and heritages, for the purposes of section 6(1) of the Local Government (Scotland) Act 1975 (“the 1975 Act”). The rule clarifies that, in calculating the rateable value of any specified lands and heritages in a valuation roll made up on 1 April 2017, no account is to be taken of any matter arising on or after 1 April 2021 that is directly or indirectly attributable to coronavirus.

Article 1(2) provides that the Order has effect as from 1 April 2021, which is the beginning of the financial year in which the Order is made. This is in accordance with section 6(6) of the 1975 Act.

Article 3(1) specifies lands and heritages in Scotland in respect of which a relevant determination is made for the purposes of section 6(1) of the 1975 Act. Article 3(2) and (3) set out, respectively, what is and what is not a relevant determination for the purposes of the Order.

Article 4 sets out the rule in accordance with which the rateable value of prescribed lands and heritages are to be determined. Article 4(2) requires that, 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 attributable to coronavirus. Article 4(3) sets out an exception to the rule, to the effect that the physical state of the lands and heritages may be taken into account in making a relevant determination, whether or not the matter is attributable to coronavirus. Article 4(4) provides examples of “matters attributable to coronavirus” for the purposes of the Order.