
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 126

**The Non-Domestic Rates (Valuation Roll)
(Modification) (Scotland) Regulations 2022**

Modification of section 2A of the Local Government (Scotland) Act 1975

2.—(1) Section 2A (mark in valuation roll for new or improved properties) of the Local Government (Scotland) Act 1975 is modified as follows.

(2) In subsection (5)—

(a) in paragraph (a)—

(i) omit “and” in the last place it occurs,

(ii) the words from “by the erection” to “heritages,” become sub-paragraph (i),

(iii) after sub-paragraph (i) insert—

“(ii) by the installation of solar cells or solar panels, as specified in paragraph (n) of table 1 of the schedule of the 2000 Regulations, to the extent that the solar cells or solar panels fall within class 1 or class 2 in the schedule of the 2000 Regulations,

(iii) by the installation of plant and machinery, to the extent that the plant and machinery falls within class 4 in the schedule of the 2000 Regulations, and”,
and

(b) in paragraph (b), omit sub-paragraph (ii) and the “or” which immediately precedes it.

(3) After subsection (11) insert—

“(12) In subsection (5)(a), “the 2000 Regulations” means the Valuation for Rating (Plant and Machinery) (Scotland) Regulations 2000(1).”.