
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 205

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

Sending a draft valuation notice by electronic means

4. The assessor may send a draft valuation notice by electronic means if—
 - (a) the assessor and the recipient of the notice have, before the notice is sent, agreed in writing that the assessor may send such a notice to the recipient by transmission to an electronic address and in an electronic form specified by the recipient for that purpose, and
 - (b) the notice is sent to that address in that form.