
EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes amendments to the Valuation Timetable (Scotland) Order 2022 (“the 2022 Order”), which prescribes dates on which, and periods within which, various things require to be done in relation to a valuation roll.

The Order substitutes a new schedule 1 into the 2022 Order. The fifth and ninth entries in the substituted schedule now provide that a proposal or complaint must be made by the end of the four month period beginning with the date when the valuation notice concerning the change to the valuation roll that is the subject of the proposal or complaint is sent to the proprietor, tenant or occupier, or by 31 July in the year in which the valuation roll containing the entry that is the subject of the proposal or complaint comes into force, according to which date is later. The substituted schedule also corrects some minor typographical and formatting errors in schedule 1 of the 2022 Order as laid.