

2023 No. 109

RATING AND VALUATION

The Valuation Timetable (Scotland) Amendment Order 2023

Made - - - - *23rd March 2023*

Laid before the Scottish Parliament *27th March 2023*

Coming into force - - *1st April 2023*

The Scottish Ministers make the following in Order in exercise of the powers conferred by sections 13(1) and 42 of the Valuation and Rating (Scotland) Act 1956(a) and all other powers enabling them to do so.

Citation and commencement

1. This Order may be cited as the Valuation Timetable (Scotland) Amendment Order 2023 and comes into force on 1 April 2023.

Amendment of the Valuation Timetable (Scotland) Order 2022

2.—(1) The Valuation Timetable (Scotland) Order 2022(b) is amended in accordance with paragraph (2).

(2) For schedule 1 (prescribed dates) substitute—

“SCHEDULE 1

Article 4

Prescribed dates

<i>Column 1</i>	<i>Column 2</i>
Last date for the assessor to send certified copies of estimates of revaluation to rating authorities and the Scottish Ministers, in accordance with section 7(4) of the Local Government (Financial Provisions) (Scotland) Act 1963(c)	30 November in the year preceding a year of revaluation.

(a) 1956 c. 60. Section 13(1) was modified in its effect by section 22(d) of the Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12) and amended by paragraph 20(a) of schedule 6 of the Local Government (Scotland) Act 1975 (c. 50). The functions of the Secretary of State were transferred to the Scottish Ministers by section 53 of the Scotland Act 1998 (c. 46).

(b) S.S.I. 2022/368.

(c) 1963 c. 12. Section 7(4) was amended by paragraph 53 of schedule 9 of the Local Government (Scotland) Act 1973 (c. 65), paragraph 23 of schedule 6 of the Local Government (Scotland) Act 1975 (c. 30) and paragraph 60(2) of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c. 39).

Date for publication by the assessor of a draft of the valuation roll, in accordance with section 1B(1)(a) of the Local Government (Scotland) Act 1975(a)	30 November in the year preceding a year of revaluation.
Date on which the valuation roll under section 1(1) of the Local Government (Scotland) Act 1975 is to be made up by the assessor	15 March in the year preceding a year of revaluation.
Date for the assessor to deliver copies of the valuation roll to the rating authority, in accordance with section 1(4) of the Local Government (Scotland) Act 1975	15 March in the year preceding a year of revaluation.
In relation to the making of any entry in or alteration to a valuation roll, last date for making a proposal under section 3ZA(1) of the Local Government (Scotland) Act 1975, where the circumstances in section 3ZA(2)(a) apply (issue of a notice under section 3(2))(b)	Whichever is the later of the following dates— (a) 31 July in the year in which the valuation roll containing the entry in relation to which the proposal is made comes into force, (b) the last day of the period of four months beginning with the date on which the relevant notice under section 3(2) of the Local Government (Scotland) Act 1975(c) was sent to the proprietor, tenant or occupier.
In relation to any entry in a valuation roll, last date for making a proposal under section 3ZA(1) of the Local Government (Scotland) Act 1975 on the basis of the following provisions—	
(a) section 3ZA(2)(b) of the Local Government (Scotland) Act 1975 (person becoming proprietor, tenant or occupier of lands and heritages)	The last day of the period of four months beginning with the date on which the person making the proposal became the proprietor, tenant or occupier of the lands and heritages to which the proposal relates.
(b) section 3ZA(2)(c) of the Local Government (Scotland) Act 1975 (material change of circumstances since relevant entry made in valuation roll)	Four months after the date on which the valuation roll containing the relevant entry ceases to be in force.
(c) section 3ZA(2)(d) of the Local Government (Scotland) Act 1975 (error)	31 March in the year preceding the immediately following year of revaluation.
Last date for the assessor to issue notice of the date on or before which the assessor intends in practice to issue notice of a decision on a proposal made under section 3ZA(1) of the Local Government (Scotland) Act 1975 (“proposal determination date”)	70 days before the proposal determination date.

- (a) 1975 c. 30. Section 1B was inserted by section 8 of the Non-Domestic Rates (Scotland) Act 2020 (asp 4).
- (b) Section 10(4) of the Non-Domestic Rates (Scotland) Act 2020 (asp 4), which has been brought into force for limited purposes by S.S.I. 2020/327, provides for the insertion of section 3ZA. Section 3ZA is to be amended by S.S.I. 2023/45 in connection with the transfer of functions of Valuation Appeal Committees to the First-tier Tribunal for Scotland.
- (c) Section 3(2) was amended by schedule 4 of the Local Government and Rating Act 1997 (c. 29) and is to be further amended by section 10(3) of the Non-Domestic Rates (Scotland) Act 2020 (asp 4).

<p>Last date for the assessor to issue notice of a decision on a proposal made under section 3ZA(1) of the Local Government (Scotland) Act 1975</p>	<p>Whichever is the latest of the following dates—</p> <ul style="list-style-type: none"> (a) 30 September in the year before the revaluation year which follows the making of the valuation to which the proposal relates, (b) 30 September in the year after the year in which the proposal is made to the assessor, (c) the last day of the period of 12 months beginning with the date on which the proposal is made to the assessor.
<p>Last date for lodging a complaint—</p> <ul style="list-style-type: none"> (a) under section 13 of the Lands Valuation (Scotland) Act 1854(a) (b) under section 6 of the Valuation of Lands (Scotland) Amendment Act 1879(b) 	<p>Whichever is the later of the following dates—</p> <ul style="list-style-type: none"> (a) 31 July in the year in which the valuation roll containing the entry in relation to which the complaint is made comes into force, (b) the last day of the period of four months beginning with the date on which the relevant notice under section 3(2) of the Local Government (Scotland) Act 1975 was sent to the proprietor, tenant or occupier.”.

St Andrew’s House,
Edinburgh
23rd March 2023

TOM ARTHUR
Authorised to sign by the Scottish Ministers

(a) 1854 c. 91. Section 13 was amended by S.R.&O. 1930/1026 and is to be further amended by section 12 of the Non-Domestic Rates (Scotland) Act 2020 (asp 4).
(b) 1879 c. 42.

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.

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