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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 207**

**RATING AND VALUATION**

**The Valuation (Proposals Procedure)  
(Scotland) Amendment Regulations 2023**

<i>Made</i>	- - - -	<i>at 12.15 p.m. on</i>
		<i>19th July 2023</i>
<i>Laid before the Scottish</i>		<i>at 3.30 p.m. on 19th</i>
<i>Parliament</i>	- - - -	<i>July 2023</i>
<i>Coming into force</i>	- -	<i>20th July 2023</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 3ZA(7)(a) of the Local Government (Scotland) Act 1975(1) and all other powers enabling them to do so.

**Citation and commencement**

1.—(1) These Regulations may be cited as the Valuation (Proposals Procedure) (Scotland) Amendment Regulations 2023 and come into force on 20 July 2023.

**Amendment of the Valuation (Proposals Procedure) (Scotland) Regulations 2022**

2.—(1) The Valuation (Proposals Procedure) (Scotland) Regulations 2022(2) are amended in accordance with paragraph (2).

(2) After regulation 17 (disapplication of regulations 7, 9, 10, 12 and 16), insert—

**“Last date for making certain proposals in the revaluation year 2023-24**

17A.—(1) In relation to the making of any entry in or alteration to the valuation roll in the year of revaluation 2023-24, the last date for making a proposal where the circumstances in section 3ZA(2)(a) of the 1975 Act apply (proprietor, tenant or occupier receives a valuation notice under section 3(2) of the 1975 Act) is whichever is the later of—

(a) 31 August 2023,

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(1) 1975 c. 30. Section 3ZA was inserted by section 10 of the Non-Domestic Rates (Scotland) Act 2020 (asp 4). There are no amendments to section 3ZA which are relevant to this instrument.

(2) S.S.I. 2022/369.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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- (b) the last day of the period of 4 months beginning with the date on which the notice under section 3(2) of the 1975 Act<sup>(3)</sup> was sent to the proprietor, tenant or occupier of the lands and heritages.
- (2) Where paragraph (1) applies, the timescale set out in column 2 of the fifth entry in schedule 1 of the 2022 Order<sup>(4)</sup> does not apply.”

St Andrew’s House,  
Edinburgh  
At 12.15 p.m. on 19th July 2023

*SHONA ROBISON*  
A member of the Scottish Government

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(3) Section 3(2) was amended by schedule 4 of the Local Government and Rating Act 1997 (c. 29) and section 10(3) of the Non-Domestic Rates (Scotland) Act 2020 (asp 4).

(4) S.S.I. 2022/368, which was relevantly amended by S.S.I. 2023/109.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make amendments to the Valuation (Proposals Procedure) (Scotland) Regulations 2022 (“the 2022 Regulations”).

Regulation 2 inserts a new regulation 17A into the 2022 Regulations. This provides that, for the revaluation year 2023-24 only, the deadline for lodging a proposal in relation to a valuation notice issued under section 3(2) of the Local Government (Scotland) Act 1975 is extended. The extension is from 31 July 2023 to 31 August 2023 or, if later, to a date four months after the sending of the valuation notice to the proprietor, tenant or occupier of the property in question. Consequently, for the revaluation year 2023-24 the deadline set out in column 2 of the fifth entry in the table in schedule 1 of the Valuation Timetable (Scotland) Order 2022 does not apply.