

**2023 No. 64**

**RATING AND VALUATION**

**The Non-Domestic Rates (Scotland) Act 2020 (Transitional Provision) Regulations 2023**

<i>Made</i>	- - - -	<i>1st March 2023</i>
<i>Laid before the Scottish Parliament</i>		<i>3rd March 2023</i>
<i>Coming into force</i>	- -	<i>1st April 2023</i>

The Scottish Ministers make the following Regulations in exercise of the power conferred by section 43(1) of the Non-Domestic Rates (Scotland) Act 2020(a) and all other powers enabling them to do so.

**Citation, commencement and interpretation**

**1.**—(1) These Regulations may be cited as the Non-Domestic Rates (Scotland) Act 2020 (Transitional Provision) Regulations 2023 and come into force on 1 April 2023.

(2) In these Regulations “the 1975 Act” means the Local Government (Scotland) Act 1975(b).

**Unexercised rights of appeal under the Local Government (Scotland) Act 1975**

**2.**—(1) Subject to paragraph (5), paragraph (2) applies to a proprietor, tenant or occupier of lands and heritages who, as at 31 March 2023, had a right of appeal under section 3(2), 3(2A) or 3(4) of the 1975 Act(c) which had not been exercised.

(2) Subject to paragraph (3), a proprietor, tenant or occupier to whom this paragraph applies may make a proposal under section 3ZA(1) of the 1975 Act (d), in the circumstances described in section 3ZA(2)(a), (b) or (c) of the 1975 Act, in respect of the entry in or alteration of the valuation roll to which the right of appeal related.

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(a) 2020 asp 4.

(b) 1975 c. 30.

(c) Section 3(2) was amended by schedule 4 of the Local Government and Rating Act 1997 (c. 29). Section 3(2A) was inserted by section 11 of the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31). Section 3(4) was amended by S.S.I. 2000/285 and paragraph 13(b) of schedule 3 of the Local Government and Rating Act 1997 (c. 29). Sections 3(2A), 3(4) and the part of section 3(2) relating to appeals are to be repealed by section 10 of the Non-Domestic Rates (Scotland) Act 2020, with effect from 1 April 2023.

(d) Section 3ZA is inserted into the Local Government (Scotland) Act 1975 by section 10 of the Non-Domestic Rates (Scotland) Act 2020. It is to be amended by S.S.I. 2023/45 in connection with the transfer of functions of valuation appeals committees to the First-tier Tribunal for Scotland.

(3) A proposal made in accordance with paragraph (2) must be made on or before 31 July 2023.

(4) The relevant timescales set out in schedule 1 of the Valuation Timetable (Scotland) Order 2022<sup>(a)</sup> in relation to the making of proposals do not apply to a proposal made in accordance with paragraph (2).

(5) Paragraph (2) does not apply to a right of appeal under section 3(4) of the 1975 Act on the ground that there is such an error in the entry as is referred to in section 2(1)(f) of the 1975 Act.

*TOM ARTHUR*

Authorised to sign by the Scottish Ministers

St Andrew's House,  
Edinburgh  
1st March 2023

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<sup>(a)</sup> S.S.I. 2022/368.

## EXPLANATORY NOTE

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

These Regulations make transitional provision in relation to certain appeal rights under section 3 of the Local Government (Scotland) Act 1975 (“the 1975 Act”) which existed at 31 March 2023, immediately before the relevant provisions of section 3 were repealed, but had not been exercised by that date. The Regulations are made in exercise of the power in section 43(1) of the Non-Domestic Rates (Scotland) Act 2020 to make transitional provision, given that it is section 10 of that Act which provides for the revocation of the relevant provisions of section 3, and replacement with the new system of challenge involving a proposal followed by a possible right of appeal.

Regulation 2(2) enables a proprietor, tenant or occupier who had an unexercised right of appeal in relation to (a) the content of a valuation notice (section 3(2) of the 1975 Act), (b) becoming a proprietor, tenant or occupier (section 3(2A) of the 1975 Act) or (c) a material change of circumstances (section 3(4) of the 1975 Act), to make instead a proposal to the assessor under section 3ZA of the 1975 Act for alteration of the relevant entry in the valuation roll. There are rights of appeal in relation to such a proposal in certain circumstances under section 3ZB of the 1975 Act.

Regulation 2(3) provides a cut-off date of 31 July 2023 for the making of any proposal in accordance with regulation 2(2). A proprietor, tenant or occupier with unexercised rights of appeal under section 3 of the 1975 Act will lose those unexercised rights on 1 April 2023 but will have a full four months thereafter to make a proposal where regulation 2(2) applies. This will be the case irrespective of any previous deadline for making an appeal.

Regulation 2(4) confirms that the timescales set out in schedule 1 of the Valuation Timetable (Scotland) Order 2022 do not apply to the making of a proposal made in accordance with regulation 2(2). Rather, any proposal made in respect of an entry in the valuation roll to which an unexercised right of appeal related must be made by 31 July 2023 in accordance with regulation 2(3).

Regulation 2(5) excludes from the scope of the right to make a proposal under paragraph (2) an unexercised right of appeal by a proprietor, tenant or occupier on the ground of an error in an entry in the valuation roll.

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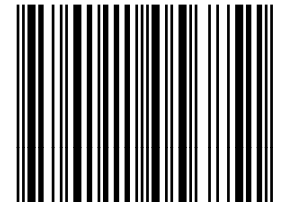
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