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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 64**

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

**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<sup>(1)</sup> 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 (2), 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.

(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>(3)</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.

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- (1) 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 Sections 3(2A), 3(4) and the part of section 3(2) relating to appeals are to be repealed by section 10 of the Non-Domestic Rates (Scotland) Act 2020, with effect from 1 April 2023.
- (2) 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) S.S.I. 2022/368.