



Local Government (Scotland) Act 1975

1975 CHAPTER 30

PART I

FINANCE

Valuation

[^{F1}2A Mark in valuation roll for new or improved properties

- (1) Subsection (2) applies where an assessor—
 - (a) makes or alters an entry in the valuation roll, and
 - (b) the entry as made or altered relates to newly built lands and heritages or improved lands and heritages.
- (2) The assessor must include a mark in the entry to show that it relates to newly built lands and heritages or (as the case may be) improved lands and heritages.
- (3) An entry in the valuation roll relates to newly built lands and heritages if—
 - (a) the entry as made or (as the case may be) altered shows one or more buildings or parts of a building, and
 - (b) none of those buildings or parts of a building—
 - (i) were shown in any entry in the valuation roll or valuation list for the day immediately prior to the day on which the entry or (as the case may be) alteration takes effect, or
 - (ii) would have been shown in such an entry in the valuation roll but for an enactment providing for them not to be entered in the roll.
- (4) An entry in the valuation roll relates to improved lands and heritages if—
 - (a) the entry is altered to show a relevant increase in the rateable value of the lands and heritages to which the entry relates, and
 - (b) the entry as altered does not relate to newly built lands and heritages.
- (5) A “relevant increase” in the rateable value of lands and heritages is an increase—

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Section 2A. (See end of Document for details)

- (a) which is caused, in whole or in part,
 [^{F2}(i)] by the erection, construction, refurbishment or extension of one or more buildings or parts of a building which form part of the lands and heritages, ^{F3} ...
 [by the installation of solar cells or solar panels, as specified in ^{F4}(ii) paragraph (n) of table 1 of the schedule of the 2000 Regulations, to the extent that the solar cells or solar panels fall within class 1 or class 2 in the schedule of the 2000 Regulations,
 (iii) by the installation of plant and machinery, to the extent that the plant and machinery falls within class 4 in the schedule of the 2000 Regulations, and]
- (b) none of which is attributable to—
 (i) the combination, division or reorganisation of lands and heritages which were shown, in whole or in part, in different entries in the valuation roll for the day immediately prior to the day on which the alteration takes effect, ^{F5} ...
^{F5}(ii)
- (6) A mark included in an entry in the valuation roll under subsection (2) must be removed from the entry on the next occasion when the entry is altered by an assessor.
- (7) The Scottish Ministers may by regulations—
 (a) make provision about things that are, or are not, to be treated as a “building” for the purposes of this section,
 (b) modify the definition of “relevant increase” in subsection (5).
- (8) Before—
 (a) making regulations under subsection (7)(a), or
 (b) laying a draft of a Scottish statutory instrument containing regulations under subsection (7)(b) before the Scottish Parliament,
 the Scottish Ministers must consult such persons as they consider appropriate.
- (9) Regulations under subsection (7)—
 (a) may make different provision for different purposes,
 (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (10) Regulations under—
 (a) subsection (7)(a) are subject to the negative procedure,
 (b) subsection (7)(b) are subject to the affirmative procedure.
- (11) In subsection (3)(b)(ii), “enactment” includes an Act of the Scottish Parliament and an instrument made under such an Act.]
- [^{F6}(12) In subsection (5)(a), “the 2000 Regulations” means the Valuation for Rating (Plant and Machinery) (Scotland) Regulations 2000.]

Textual Amendments

- F1** S. 2A inserted (5.11.2020 for specified purposes, 1.4.2021 in so far as not already in force) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), ss. 3, 44(2); S.S.I. 2020/327, reg. 2(2)(a)(b)

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- F2** Words in s. 2A(5)(a) renumbered as s. 2A(5)(a)(i) (1.4.2022) by The Non-Domestic Rates (Valuation Roll) (Modification) (Scotland) Regulations 2022 (S.S.I. 2022/126), regs. 1, **2(2)(a)(ii)**
- F3** Word in s. 2A(5)(a) omitted (1.4.2022) by virtue of The Non-Domestic Rates (Valuation Roll) (Modification) (Scotland) Regulations 2022 (S.S.I. 2022/126), regs. 1, **2(2)(a)(i)**
- F4** S. 2A(5)(a)(ii)(iii) inserted (1.4.2022) by The Non-Domestic Rates (Valuation Roll) (Modification) (Scotland) Regulations 2022 (S.S.I. 2022/126), regs. 1, **2(2)(a)(iii)**
- F5** S. 2A(5)(b)(ii) and word omitted (1.4.2022) by virtue of The Non-Domestic Rates (Valuation Roll) (Modification) (Scotland) Regulations 2022 (S.S.I. 2022/126), regs. 1, **2(2)(b)**
- F6** S. 2A(12) inserted (1.4.2022) by The Non-Domestic Rates (Valuation Roll) (Modification) (Scotland) Regulations 2022 (S.S.I. 2022/126), regs. 1, **2(3)**

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