



# Non-Domestic Rates (Scotland) Act 2020

## 2020 asp 4

### PART 2

#### ADMINISTRATION AND ENFORCEMENT OF NON-DOMESTIC RATES

##### *Valuation roll*

#### **10 Proposals to alter, and appeals against, valuation roll**

- (1) The 1975 Act is amended as follows.
- (2) In section 2 (alterations to valuation roll which is in force)—
  - (a) in subsection (1A), after “following” insert—
    - “(a) a proposal being made under section 3ZA(1), or
    - (b)”,
  - (b) in subsection (2)(cc), for “an appeal by virtue of section 3(2A) of this Act” substitute “a proposal made by virtue of section 3ZA(2)(b) or an appeal under section 3ZB(1) in relation to such a proposal”,
  - (c) after subsection (3) insert—

“(3A) Where an appeal has been made to the valuation appeal committee in relation to the entry, subsection (3) applies only if the appeal has been withdrawn.”.
- (3) In section 3 (provisions supplementary to sections 1 and 2)—
  - (a) in subsection (2), the words from “; and any such person” to the end are repealed,
  - (b) subsections (2A), (2B), (4) and (4A) are repealed,
  - (c) in subsection (5), after “pending” insert “ proposal under section 3ZA(1), ”.
- (4) After section 3 insert—

#### **“3ZA Proposal to alter entry in valuation roll**

- (1) The proprietor, tenant or occupier of lands and heritages may make a proposal to the assessor who has the function of valuing the lands and heritages to alter

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the entry for those lands and heritages in the valuation roll in accordance with this section.

- (2) A proposal may be made in relation to an entry—
  - (a) where the proprietor, tenant or occupier receives a notice under section 3(2) in relation to the entry, other than a notice sent following an alteration to the valuation roll under—
    - (i) section 2(1A) as a result of a proposal or appeal made by the proprietor, tenant or (as the case may be) occupier, or
    - (ii) section 2(3) as a result of an agreement between the proprietor, tenant or (as the case may be) occupier and the assessor,
  - (b) where a person becomes the proprietor, tenant or occupier of the lands and heritages to which the entry relates,
  - (c) on the ground that, since the entry was made, there has been a material change of circumstances,
  - (d) on the ground that there is an error in the entry of the type referred to in section 2(1)(f).
- (3) A person may not make a proposal in pursuance of subsection (2)(a) where—
  - (a) the notice under section 3(2) relates to an entry included in the valuation roll when it was made up under section 1(1), and
  - (b) the details included in the entry are in accordance with an agreement in writing between that person and the assessor as to the details to be included in the entry.
- (4) A proposal may be made in pursuance of subsection (2)(b) whether or not any previous proprietor, tenant or occupier of the lands and heritages—
  - (a) reached an agreement with the assessor in relation to the entry,
  - (b) made a proposal to the assessor in relation to the entry,
  - (c) appealed to the valuation appeal committee in relation to the entry.
- (5) A proposal must—
  - (a) be made in writing,
  - (b) set out how the person making the proposal wants the assessor to alter the entry.
- (6) The assessor may decide—
  - (a) to alter the entry in accordance with—
    - (i) the proposal, or
    - (ii) an agreement in writing between the assessor and the person who made the proposal reached after the proposal was made,
  - (b) to alter the entry other than in accordance with the proposal or such an agreement (including by either increasing or decreasing the rateable value shown in the entry),
  - (c) not to alter the entry.
- (7) The Scottish Ministers may by regulations make provision for or about—
  - (a) the period within which a proposal may be made,
  - (b) the form in which a proposal is to be made,

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- (c) information to be included in, and documents to be submitted with, a proposal,
  - (d) notices to be sent by an assessor to the person who made the proposal or any other person with an interest in the lands and heritages to which the proposal relates,
  - (e) fees payable in connection with a proposal (including provision about circumstances in which a fee may be repaid),
  - (f) the day from which an alteration made to an entry in the valuation roll following a decision under subsection (6)(a) or (b) is to have effect,
  - (g) such other matters in connection with the making of a proposal as the Scottish Ministers consider appropriate.
- (8) Before laying a draft of a Scottish statutory instrument containing regulations under subsection (7)(e) before the Scottish Parliament, the Scottish Ministers must consult—
- (a) such person or persons as appear to the Scottish Ministers to represent the interests of—
    - (i) local authorities,
    - (ii) assessors,
    - (iii) the business sector, and
    - (iv) other ratepayers,as the Scottish Ministers consider appropriate,
  - (b) such other 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 subsection (7) are subject to—
- (a) the affirmative procedure, if they make provision under subsection (7)(e),
  - (b) otherwise, the negative procedure.
- (11) In this section and section 3ZB, “proposal” means a proposal made under subsection (1).

### **3ZB Appeal to valuation appeal committee**

- (1) A person who is the proprietor, tenant or occupier of lands and heritages may appeal to the valuation appeal committee—
- (a) against a decision of the assessor, in relation to a proposal made by the person, under section 3ZA(6)(b) or (c),
  - (b) if—
    - (i) the person has made a proposal in relation to the entry,
    - (ii) the period set out in regulations under subsection (7)(a) for an appeal to be made has begun, and
    - (iii) the assessor has not made a decision under section 3ZA(6).
- (2) An appeal under subsection (1)(b) is to be treated as if it were an appeal against a decision under section 3ZA(6)(c).

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- (3) An appeal under subsection (1)—
- (a) must be made within the period set out in regulations under subsection (7)(a) (and the valuation appeal committee may not allow it to be made after the end of that period),
  - (b) may be withdrawn only with the permission of the valuation appeal committee (whether or not the appellant and the assessor have reached an agreement as to the alteration of the entry to which the appeal relates).
- (4) On an appeal under subsection (1), the valuation appeal committee—
- (a) is to decide what alterations (if any) the assessor is to make to the entry,
  - (b) may (in particular) decide that the rateable value shown in the entry is to be either increased or decreased.
- (5) Subsection (6) applies where—
- (a) an appeal under subsection (1) relates to a proposal made in pursuance of section 3ZA(2)(c), and
  - (b) it is proved that there has been a change of circumstance which has materially reduced the extent to which beneficial occupation of the lands and heritages to which the appeal relates can be enjoyed.
- (6) The valuation appeal committee may decide that the entry is to be altered even if it is not proved that the change of circumstances has affected the value of the lands and heritages to any specific extent.
- (7) The Scottish Ministers may by regulations make provision for or about—
- (a) the period within which an appeal under subsection (1) is to be made,
  - (b) information to be included in, and documents to be submitted with, such an appeal,
  - (c) circumstances in which such an appeal may be made only with the permission of the valuation appeal committee,
  - (d) fees payable in connection with such an appeal (including provision about circumstances in which a fee may be repaid),
  - (e) the procedure to be followed in such an appeal (including evidence which may be led),
  - (f) the period within which such an appeal is to be disposed of,
  - (g) such other matters in connection with such appeals as the Scottish Ministers consider appropriate.
- (8) Before laying a draft of a Scottish statutory instrument containing regulations under subsection (7)(d) before the Scottish Parliament, the Scottish Ministers must consult—
- (a) such person or persons as appear to the Scottish Ministers to represent the interests of—
    - (i) local authorities,
    - (ii) assessors,
    - (iii) the business sector, and
    - (iv) other ratepayers,as the Scottish Ministers consider appropriate,

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- (b) such other 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 subsection (7) are subject to—
  - (a) the affirmative procedure, if they make provision under subsection (7) (d),
  - (b) otherwise, the negative procedure.”.

#### **Commencement Information**

- I1** S. 10 in force at 5.11.2020 for specified purposes by S.S.I. 2020/327, **reg. 2(3)(a)**
- I2** S. 10 in force at 1.4.2023 in so far as not already in force by S.S.I. 2020/327, **reg. 2(3)(b)** (as amended by S.S.I. 2022/23, **reg. 3(2)** and S.S.I. 2022/301, **reg. 2(2)**)

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