



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 2

ADMINISTRATION AND ENFORCEMENT OF NON-DOMESTIC RATES

Valuation roll

8 Draft valuation roll and draft valuation notices

After section 1A of the 1975 Act insert—

“1B Draft valuation roll and draft valuation notices

- (1) Before making up a valuation roll under section 1(1), an assessor must—
 - (a) publish a draft of the roll, and
 - (b) send a draft valuation notice to each person who is a proprietor, tenant or occupier of lands and heritages entered in the draft valuation roll.
- (2) A draft valuation notice is a notice setting out—
 - (a) the details included in the entry for the lands and heritages in the draft valuation roll,
 - (b) the effect of subsections (3) and (4), and
 - (c) such other information as—
 - (i) the Scottish Ministers may specify in regulations, or
 - (ii) the assessor considers appropriate.
- (3) A person who receives a draft valuation notice may make representations to the assessor as to the details to be included in the entry for the lands and heritages in the valuation roll when it is made up under section 1(1).
- (4) When the assessor makes up the valuation roll under section 1(1), the assessor may include details in an entry for lands and heritages which are different to those included in the entry for the lands and heritages in the draft valuation roll, whether as a result of representations made under subsection (3) or otherwise (but see also section 1(3A) and (3B)).

Status: This is the original version (as it was originally enacted).

- (5) Regulations under subsection (2)(c)(i)—
 - (a) may make different provision for different purposes,
 - (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (6) Regulations under subsection (2)(c)(i) are subject to the negative procedure.”.