

NON-DOMESTIC RATES (SCOTLAND) ACT 2020

EXPLANATORY NOTES

THE ACT

Part 2 – Administration and enforcement of non-domestic rates

Section 8 – Draft valuation roll and draft valuation notices

39. **Section 8** inserts a new section 1B into the 1975 Act. Section 1B(1)(a) requires an assessor to make up and publish a draft valuation roll before making up the new valuation roll in a revaluation year. It is intended that the Scottish Ministers will use existing powers to specify when the draft valuation roll is to be published.
40. **Section 1B(1)(b)** requires an assessor to send a draft valuation notice to each person who is the proprietor, tenant or occupier of lands and heritages entered in the draft valuation roll. Subsection (2)(a) requires the draft valuation notice to set out the details included in the entry for the lands and heritage in the draft roll (including the rating valuation). Subsection (2)(b) also requires the notice to state that the recipient of the draft notice can make representations to the assessor about the details to be included for the lands and heritages in the final valuation roll to be made up under section 1(1) of the 1975 Act (see subsection (3)), and the fact that the entry for the lands and heritages in the final valuation roll may differ from the entry in the draft valuation roll (see subsection (4)). Subsection (2)(c) provides that the draft notice may also include such other information as the Scottish Ministers may specify in regulations or as the assessor considers appropriate.
41. Subsections (5) and (6) provides that regulations specifying information to be included in a draft valuation notice may make different provision for different purposes, may make ancillary provision and are subject to the negative procedure.