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SCOTTISH STATUTORY INSTRUMENTS

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**2022 No. 368**

**The Valuation Timetable (Scotland) Order 2022**

**Citation and commencement**

1. This Order may be cited as the Valuation Timetable (Scotland) Order 2022 and comes into force on 6 February 2023.

**Interpretation**

2. In this Order—

“appeal” means an appeal under section 3(2) of the Local Government (Scotland) Act 1975(1),

“complaint” means a complaint under section 13 of the Lands Valuation (Scotland) Act 1854(2) or section 6 of the Valuation of Lands (Scotland) Amendment Act 1879(3),

“valuation roll” means a roll made up under section 1(1) of the Local Government (Scotland) Act 1975,

“Valuation Acts” means the Lands Valuation (Scotland) Act 1854, the Acts amending that Act and any other enactment relating to valuation,

“year” means a period of 12 months beginning with 1 April,

“year of revaluation” has the meaning given in section 37(1) of the Local Government (Scotland) Act 1975(4).

**Basis of valuations**

3. For the purposes of the Valuation Acts, valuations must be made—

- (a) on the basis of the levels of rents as at 1 April in the year preceding a year of revaluation, and
- (b) on the basis of the physical circumstances of properties as at 15 March in the year preceding a year of revaluation.

**Prescribed dates**

4. For the purposes of the Valuation Acts, the things specified in column 1 of schedule 1 of this Order must be done on the date specified in the corresponding entry in column 2 of that schedule or, where the date specified is a last date, on or before that date.

**Application**

5. Articles 3 and 4 apply only to a valuation roll which comes into force on or after 1 April 2023.

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(1) 1975 c. 30. Section 3(2) was amended by paragraph 32 of schedule 3 of the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23) and schedule 4 of the Local Government and Rating Act 1997 (c. 29).  
(2) 1854 c. 91. Section 13 was amended by S.R. & O. 1930/1026.  
(3) 1879 c. 42.  
(4) The definition of “year of revaluation” was amended by S.I. 1982/1122, section 2(b) of the Non-Domestic Rates (Scotland) Act 2020 (asp 4) and S.S.I. 2020/418.

## **Revocations**

6.—(1) Subject to paragraph (2), the Orders listed in schedule 2 of this order are revoked to the extent specified in column 3 of that schedule.

(2) The Orders referred to in paragraph (1) continue to have effect in relation to any appeal or complaint against an entry in a valuation roll which came into force between 1 April 1995 and 31 March 2023, where the appeal or complaint is made on or before 31 March 2023.

St Andrew's House,  
Edinburgh  
8th December 2022

*TOM ARTHUR*  
Authorised to sign by the Scottish Ministers