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SCOTTISH STATUTORY INSTRUMENTS

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**2022 No. 368**

**RATING AND VALUATION**

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

*Made* - - - - 8th December 2022  
*Laid before the Scottish*  
*Parliament* - - - - 12th December 2022  
*Coming into force* - - 6th February 2023

The Scottish Ministers make the following Order in exercise of the powers conferred by sections 13(1) and 42 of the Valuation and Rating (Scotland) Act 1956(1) and all other powers enabling them to do so.

**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(2),

“complaint” means a complaint under section 13 of the Lands Valuation (Scotland) Act 1854(3) or section 6 of the Valuation of Lands (Scotland) Amendment Act 1879(4),

“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,

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(1) 1956 c. 60. Section 13(1) was modified in its effect by section 22(d) of the Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12) and amended by paragraph 20(a) of schedule 6 of the Local Government (Scotland) Act 1975 (c. 30). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).

(2) 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).

(3) 1854 c. 91. Section 13 was amended by S.R.& O. 1930/1026.

(4) 1879 c. 42.

“year of revaluation” has the meaning given in section 37(1) of the Local Government (Scotland) Act 1975(5).

### **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.

### **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

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(5) 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](#).

## SCHEDULE 1

Article 4

## Prescribed dates

<i>Column 1</i>	<i>Column 2</i>
Last date for the assessor to send certified copies of estimates of revaluation to rating authorities, and the Scottish Ministers, in accordance with section 7(4) of the Local Government (Financial Provisions) (Scotland) Act 1963 <b>(6)</b>	30 November in the year preceding a year of revaluation.
Date for publication by the assessor of a draft of the valuation roll, in accordance with section 1B(1)(a) of the Local Government (Scotland) Act 1975 <b>(7)</b>	30 November in the year preceding a year of revaluation.
Date on which the valuation roll under section 1(1) of the Local Government (Scotland) Act 1975 is to be made up by the assessor	15 March in the year preceding a year of revaluation.
Date for the assessor to deliver copies of the valuation roll to the rating authority, in accordance with section 1(4) of the Local Government (Scotland) Act 1975	15 March in the year preceding a year of revaluation.
In relation to the making of any entry in or alteration to a valuation roll, last date for making a proposal under section 3ZA(1) of the Local Government (Scotland) Act 1975 where the circumstances in section 3ZA(2)(a) apply (issue of a notice under section 3(2)) <b>(8)</b>	Whichever is the later of the following dates— 31 July in the year of revaluation which follows the year in which the valuation is made, the last day of the period of four months beginning with the date on which the relevant notice under section 3(2) of the Local Government (Scotland) Act 1975 <b>(9)</b> was sent to the proprietor, tenant or occupier.
In relation to any entry in a valuation roll, last date for making a proposal under section 3ZA(1) of the Local Government (Scotland) Act 1975 on the basis of the following provisions—	
(a) section 3ZA(2)(b) of the Local Government (Scotland) Act 1975 (person becoming proprietor, tenant or occupier of lands and heritages)	The last day of the period of four months beginning with the date on which the person making the proposal became the proprietor, tenant or occupier of the lands and heritages to which the proposal relates.

**(6)** 1963 (c. 12). Section 7(4) was amended by paragraph 53 of schedule 9 of the Local Government (Scotland) Act 1973 (c. 65), paragraph 23 of schedule 6 of the Local Government (Scotland) Act 1975 (c. 30) and paragraph 60(2) of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c. 39).

**(7)** 1975 c. 30. Section 1B was inserted by section 8 of the Non-Domestic Rates (Scotland) Act 2020 (asp 4).

**(8)** Section 10(4) of the Non-Domestic Rates (Scotland) Act 2020 (asp 4), which has been brought into force for limited purposes by S.S.I. 2020/327, provides for the insertion of section 3ZA. Section 3ZA is to be amended by S.S.I. 2023/XXX in connection with the transfer of functions of Valuation Appeal Committees to the First-tier Tribunal for Scotland.

**(9)** Section 3(2) was amended by schedule 4 of the Local Government and Rating Act 1997 (c. 29) and is to be further amended by section 10(3) of the Non-Domestic Rates (Scotland) Act 2020 (asp 4).

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

<i>Column 1</i>	<i>Column 2</i>
(b) section 3ZA(2)(c) of the Local Government (Scotland) Act 1975 (material change of circumstances since relevant entry made in valuation roll)	Four months after the date on which the valuation roll containing the relevant entry ceases to be in force.
(c) section 3ZA(2)(d) of the Local Government (Scotland) Act 1975 (error)	31 March in the year preceding the immediately following year of revaluation.
Last date for the assessor to issue notice of the date on or before which the assessor intends in practice to issue notice of a decision on a proposal made under section 3ZA(1) of the Local Government (Scotland) Act 1975 (“proposal determination date”)	70 days before the proposal determination date.
Last date for the assessor to issue notice of a decision on a proposal made under section 3ZA(1) of the Local Government (Scotland) Act 1975	Whichever is the latest of the following dates— <ul style="list-style-type: none"> <li>(a) 30 September in the year before the revaluation year which follows the making of the valuation to which the proposal relates,</li> <li>(b) 30 September in the year after the year in which the proposal is made to the assessor,</li> <li>(c) the last day of the period of 12 months beginning with the date on which the proposal is made to the assessor.</li> </ul>
Last date for lodging a complaint—	Whichever is the later of the following dates—
(a) under section 13 of the Lands Valuation (Scotland) Act 1854 <sup>(10)</sup>	(a) 31 July in the year of revaluation which follows the year in which the valuation is made,
(b) under section 6 of the Valuation of Lands (Scotland) Amendment Act 1879 <sup>(11)</sup>	(b) the last day of the period of four months beginning with the date on which the relevant notice under section 3(2) of the Local Government (Scotland) Act 1975 was sent to the proprietor, tenant or occupier.

## SCHEDULE 2

Article 6

### Revocations

<i>Title</i>	<i>Reference</i>	<i>Extent of revocation</i>
Valuation Timetable (Scotland) Order 1995	<a href="#">S.I. 1995/164</a>	The whole Order

<sup>(10)</sup> 1854 c. 91. Section 13 was amended by S.R.&O. 1930/1026 and is to be further amended by section 12 of the Non-Domestic Rates (Scotland) Act 2020 (asp 4).

<sup>(11)</sup> 1879 c. 42.

<i>Title</i>	<i>Reference</i>	<i>Extent of revocation</i>
Valuation Timetable Amendment Order 1997	(Scotland) <a href="#">S.I. 1997/1781</a>	The whole Order
Valuation Timetable Amendment Order 2000	(Scotland) <a href="#">S.S.I. 2000/76</a>	The whole Order
Valuation Timetable Amendment Order 2007	(Scotland) <a href="#">S.S.I. 2007/81</a>	The whole Order
Valuation Timetable (Disposal of Assets and Complaints)(Coronavirus)(Scotland) Amendment Order 2020	<a href="#">S.S.I. 2020/277</a>	The whole Order
Valuation (Postponement of Revaluation) (Coronavirus)(Scotland) Order 2020	<a href="#">S.S.I. 2020/418</a>	Article 3
Valuation Timetable (Coronavirus) (Scotland) Amendment Order 2021	<a href="#">S.S.I. 2021/231</a>	The whole Order
Valuation Timetable Amendment Order 2022	(Scotland) <a href="#">S.S.I. 2022/139</a>	The whole Order

### EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order prescribes a new timetable for—

- (a) certain things which require to be done in connection with—
  - (i) the making up of a valuation roll at the time of revaluation, and
  - (ii) the making of a proposal for alteration of an entry in a valuation roll,
- (b) the lodging of complaints with the Local Taxation Chamber of the First-tier Tribunal for Scotland.

This Order also sets down the dates with reference to which valuations are to be made. Further, it revokes, subject to a saving, the Valuation Timetable (Scotland) Order 1995 and the instruments which have amended it.