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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2021 No.**

**The Valuation and Rating (Coronavirus) (Scotland) Order 2021**

**Interpretation**

**2.** In this Order—

“the 1975 Act” means the Local Government (Scotland) Act 1975,

“assessor” means an assessor appointed under section 27(2) of the Local Government etc. (Scotland) Act 1994<sup>(1)</sup> and includes a depute assessor,

“date” means any day on or after 1 April 2021,

“lands and heritages” has the meaning prescribed by and under section 42 (interpretation) of the Lands Valuation (Scotland) Act 1854<sup>(2)</sup>,

“rateable value”, in relation to lands and heritages and a particular date, means—

- (a) in the case of part residential subjects, the rateable value entered in the valuation roll made up under section 1 (the valuation roll and revaluation) of the 1975 Act<sup>(3)</sup> for that date and apportioned to the non-residential use of those subjects, and
- (b) in any other case, the rateable value entered in that valuation roll for that date in respect of those lands and heritages,

and includes a rateable value so entered with retrospective effect, and

“valuation roll” means a valuation roll made up on 1 April 2017 and maintained by the assessor for each valuation area under Part 1 of the 1975 Act.

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(1) 1994 c. 39.

(2) 1854 c. 91. Section 42 was amended by section 1 and the schedule of the Statute Law Revision Act 1892 (c. 19) and section 152(2) of the Local Government etc. (Scotland) Act 1994 (c. 39).

(3) Section 1 was amended by section 34 and schedule 6 of the Abolition of Domestic Rates etc. (Scotland) Act 1987 (c. 47), paragraph 1 of schedule 14 of the Local Government etc. (Scotland) Act 1994, paragraph 1 of schedule 4 of the Local Government and Rating Act 1997 (c. 29) and section 7 of the Non-Domestic Rates (Scotland) Act 2020 (asp 4).