

2021 No. 231

RATING AND VALUATION

**The Valuation Timetable (Coronavirus) (Scotland) Amendment
Order 2021**

<i>Made</i>	- - - -	<i>8th June 2021</i>
<i>Laid before the Scottish Parliament</i>		<i>10th June 2021</i>
<i>Coming into force</i>	- -	<i>30th June 2021</i>

The Scottish Ministers make the following Order in exercise of the powers conferred by sections 13(1) and 42(2) of the Valuation and Rating (Scotland) Act 1956(a) and all other powers enabling them to do so.

Citation and commencement

1. This Order may be cited as the Valuation Timetable (Coronavirus) (Scotland) Amendment Order 2021 and comes into force on 30 June 2021.

Amendment of Valuation Timetable (Scotland) Order 1995

2. In the schedule of the Valuation Timetable (Scotland) Order 1995(b), after the last entry in column 2 (last date for disposal of appeals and complaints), insert—

“(vi) 31 December 2022 in respect of appeals and complaints lodged in the period from 1 January 2020 to 31 March 2021.”.

TOM ARTHUR

Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
8th June 2021

(a) 1956 c.60. Section 13(1) was modified 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).

(b) S.I. 1995/164. The schedule was relevantly amended by S.I. 1995/2455, S.I. 1997/1781, S.S.I. 2000/76 and S.S.I. 2007/81.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Valuation Timetable (Scotland) Order 1995 (“the 1995 Order”) which prescribes dates on which, and periods within which, various things require to be done in relation to a valuation roll.

Article 2 amends the schedule of the 1995 Order to extend the last date for the disposal by a valuation appeal committee of an appeal or complaint lodged with it between 1 January 2020 to 31 March 2021. That date is extended to 31 December 2022.

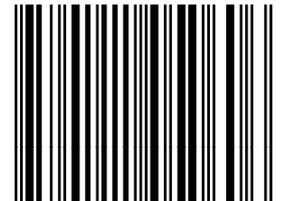
© Crown copyright 2021

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Jeff James, the Queen’s Printer for Scotland.

£4.90

<http://www.legislation.gov.uk/id/ssi/2021/231>

ISBN 978-0-11-105060-6



9 780111 050606