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SCOTTISH STATUTORY INSTRUMENTS

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**2022 No. 205**

**RATING AND VALUATION**

**The Non-Domestic Rates (Valuation Notices) (Scotland) Regulations 2022**

*Made* - - - - *14th June 2022*

*Coming into force* - - *15th June 2022*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 1B(2)(c)(i) and 3(2ZA)(a) of the Local Government (Scotland) Act 1975(1), section 22(1) and (3) of the Non-Domestic Rates (Scotland) Act 2020(2) (“the 2020 Act”) and all other powers enabling them to do so.

In accordance with section 23(1) of the 2020 Act, a draft of these Regulations has been laid before and approved by resolution of the Scottish Parliament.

In accordance with section 23(2) of the 2020 Act, the Scottish Ministers have consulted persons whom they consider to represent the interests of assessors and local authorities, persons whom they consider represent the interests of ratepayers or potential ratepayers, as well as other persons the Scottish Ministers consider appropriate.

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(1) 1975 c. 30. Section 1B was inserted by section 8 of the Non-Domestic Rates (Scotland) Act 2020 (asp 4) (“the 2020 Act”). Subsection (2ZA) was inserted into section 3 by section 9(a) of the 2020 Act. 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) 2020 asp 4. The powers to make these Regulations are exercised together by virtue of section 33(2) of the Interpretation and Legislative Reform (Scotland) Act 2010 (asp 10). These Regulations are subject to the affirmative procedure by virtue of section 33(3) of that Act.