
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 205

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

Information to be made available through valuation notices

- 2.—(1) Subject to paragraph (4), this regulation applies to any—
- (a) draft valuation notice,
 - (b) valuation notice,
- issued on or after 30 November 2022, in relation to lands and heritages falling within paragraph (2).
- (2) The lands and heritages falling within this paragraph are lands and heritages—
- (a) of which a basic valuation rate is determined by comparison with other lands and heritages which are let, and
 - (b) which are valued as one of the categories of lands and heritages listed in the schedule.
- (3) A notice to which this regulation applies must include an indication of where there can be accessed the addresses of lands and heritages in Scotland, the rental evidence of which was taken into account in determining the basic valuation rate.
- (4) This regulation applies only where a comparison is drawn with two or more other lands and heritages which are let.
- (5) In this regulation—
- “basic valuation rate” means the rate per square metre applied to the lands and heritages, or to a part of the lands and heritages, for the purposes of determining the net annual value and rateable value, before any adjustments are made,
 - “net annual value” has the meaning given in section 6(8) of the Valuation and Rating (Scotland) Act 1956(1),
 - “rateable value” has the meaning given in section 6(9) of the Valuation and Rating (Scotland) Act 1956(2),
 - “rental evidence” means rental information about similar lands and heritages with which a comparison is drawn,
 - “valuation notice” means a notice provided under section 3(2) of the 1975 Act in connection with the making up of a valuation roll under section 1(1) of that Act(3).

(1) 1956 c. 60. Section 6(8) was amended by schedule 6 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47) and section 76(2)(a) of the Land Reform (Scotland) Act 2016 (asp 18).

(2) Section 6(9) was amended by section 10(1) of the Local Government Finance Act 1963 (c. 12) and schedule 6 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47).

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