

## 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>(1)</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>(2)</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>(3)</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>(4)</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.

(1) 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).

(2) 1975 c. 30. Section 1B was inserted by section 8 of the Non-Domestic Rates (Scotland) Act 2020 (asp 4).

(3) 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.

(4) 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— (a) 30 September in the year before the revaluation year which follows the making of the valuation to which the proposal relates, (b) 30 September in the year after the year in which the proposal is made to the assessor, (c) the last day of the period of 12 months beginning with the date on which the proposal is made to the assessor.
Last date for lodging a complaint— (a) under section 13 of the Lands Valuation (Scotland) Act 1854 <sup>(5)</sup> (b) under section 6 of the Valuation of Lands (Scotland) Amendment Act 1879 <sup>(6)</sup>	Whichever is the later of the following dates— (a) 31 July in the year of revaluation which follows the year in which the valuation is made, (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.

<sup>(5)</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>(6)</sup> 1879 c. 42.