

^{F1}SCHEDULE 1

Article 4

Prescribed dates

<p>F1 Sch. 1 substituted (1.4.2023) by The Valuation Timetable (Scotland) Amendment Order 2023 (S.S.I. 2023/109), arts. 1, 2(2)</p> <hr/> <p>Modifications etc. (not altering text)</p> <p>C1 Sch. 1 excluded (1.4.2023) by The Non-Domestic Rates (Scotland) Act 2020 (Transitional Provision) Regulations 2023 (S.S.I. 2023/64), regs. 1(1), 2(4)</p> <p>C2 Sch. 1 excluded (20.7.2023) by S.S.I. 2022/369, reg. 17A(2) (as inserted by The Valuation (Proposals Procedure) (Scotland) Amendment Regulations 2023 (S.S.I. 2023/207), regs. 1(1), 2(2))</p>
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<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 (1)	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 (2)	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)) (3)	Whichever is the later of the following dates— (a) 31 July in the year in which the valuation roll containing the entry in relation to which the proposal is made comes into force, (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 (4) was sent to the proprietor, tenant or occupier.

(1) 1854 c. 91. Section 13 was amended by S.R. & O. 1930/1026.
 (2) 1879 c. 42.
 (3) The definition of “year of revaluation” was amended by [S.I. 1982/1122](#), section 2(b) of the Non-Domestic Rates (Scotland) Act 2020 (asp 4) and [S.S.I. 2020/418](#).
 (4) 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).

Changes to legislation: There are currently no known outstanding effects for the *The Valuation Timetable (Scotland) Order 2022*. (See end of Document for details)

<i>Column 1</i>	<i>Column 2</i>
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.
(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—	Whichever is the later of the following dates—
(a) under section 13 of the Lands Valuation (Scotland) Act 1854 ⁽⁵⁾	(a) 31 July in the year in which the valuation roll containing the entry in relation to which the complaint is made comes into force,
(b) under section 6 of the Valuation of Lands (Scotland) Amendment Act 1879 ⁽⁶⁾	(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.]

⁽⁵⁾ 1975 c. 30. Section 1B was inserted by section 8 of the Non-Domestic Rates (Scotland) Act 2020 (asp 4).

⁽⁶⁾ 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.

SCHEDULE 2

Article 6

Revocations

Commencement Information**II** [Sch. 2](#) in force at 6.2.2023, see [art. 1](#)

<i>Title</i>	<i>Reference</i>	<i>Extent of revocation</i>
Valuation Timetable (Scotland) Order 1995	S.I. 1995/164	The whole Order
Valuation Timetable (Scotland) Amendment Order 1997	S.I. 1997/1781	The whole Order
Valuation Timetable (Scotland) Amendment Order 2000	S.S.I. 2000/76	The whole Order
Valuation Timetable (Scotland) Amendment Order 2007	S.S.I. 2007/81	The whole Order
Valuation Timetable (Disposal of Assets and Complaints)(Coronavirus) (Scotland) Amendment Order 2020	S.S.I. 2020/277	The whole Order
Valuation (Postponement of Revaluation) (Coronavirus)(Scotland) Order 2020	S.S.I. 2020/418	Article 3
Valuation Timetable (Coronavirus) (Scotland) Amendment Order 2021	S.S.I. 2021/231	The whole Order
Valuation Timetable (Scotland) Amendment Order 2022	S.S.I. 2022/139	The whole Order

Changes to legislation:

There are currently no known outstanding effects for the The Valuation Timetable (Scotland) Order 2022.