
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 369

**The Valuation (Proposals Procedure)
(Scotland) Regulations 2022**

Interpretation

2.—(1) In these Regulations—

“the 1956 Act” means the Valuation and Rating (Scotland) Act 1956(1),

“the 1975 Act” means the Local Government (Scotland) Act 1975,

“the 2022 Order” means the Valuation Timetable (Scotland) Order 2022(2),

“appeal” means an appeal under section 3ZB(1) of the 1975 Act,

“assessor” means an assessor appointed under section 27(2) of the Local Government etc. (Scotland) Act 1994(3) and includes a depute assessor,

“electronic communication” has the meaning given in section 15(1) of the Electronic Communications Act 2000(4),

“the First-tier Tribunal” means the Local Taxation Chamber(5) of the First-tier Tribunal for Scotland as established by section 1(1) of the Tribunals (Scotland) Act 2014(6),

“lands and heritages” is to be construed in accordance with section 42 of the Lands Valuation (Scotland) Act 1854(7),

“notice of appeal” means a written notice containing the information set out in regulation 26(2) of the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022(8),

“proposal” means any proposal made under section 3ZA(1) of the 1975 Act for alteration of an entry in the valuation roll,

“proposal determination date” means the date on or before which the assessor intends in practice to issue a decision on a proposal,

“proposer” means a proprietor, tenant or occupier of lands and heritages who makes a proposal under section 3ZA(1) of the 1975 Act,

“rateable value” means—

(a) the value within the meaning of section 6(9) of the 1956 Act(9),

(1) 1956 c. 60.

(2) S.S.I. 2022/368.

(3) 1994 c. 39.

(4) 2000 c. 7. Section 15(1) was amended by paragraph 158 of schedule 17 of the Communications Act 2003 (c. 21).

(5) The Local Taxation Chamber of the First-tier Tribunal for Scotland was brought into being by S.S.I. 2021/448. The functions of Valuation Appeal Committees are to be transferred to the First-tier Tribunal by S.S.I. 2023/45.

(6) 2014 asp 10.

(7) 1854 c. 91 Section 42 was amended by the Statute Law Revision Act 1892 (c. 19) and section 152(2) of the Local Government etc. (Scotland) Act 1994 (c. 29).

(8) S.S.I. 2022/364.

(9) Section 6(9) was amended by schedule 3 of the Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12) and schedule 6 of the Non-Domestic Rates Etc. (Scotland) Act 1987 (c. 47).

Changes to legislation: There are currently no known outstanding effects for the The Valuation (Proposals Procedure) (Scotland) Regulations 2022, Section 2. (See end of Document for details)

- (b) where the lands and heritages fall within the description in section 7B of the 1956 Act⁽¹⁰⁾ (rateable value of certain buildings used for breeding or rearing horses), the amount which is to be taken as their rateable value in terms of that section, or
- (c) where the lands and heritages are prescribed by, or fall within a class which is prescribed by, an order under section 6(1) of the 1975 Act⁽¹¹⁾ (valuation by formula of certain lands and heritages), the amount calculated in accordance with that Order,

“revaluation year” means the year of revaluation as defined in section 37(1) of the 1975 Act⁽¹²⁾, and

“valuation roll” means the roll made up under section 1(1) of the 1975 Act.

(2) For the purpose of these Regulations, a proposal is “determined” if a decision is made by the assessor in accordance with section 3ZA(6) of the 1975 Act.

Commencement Information

II [Reg. 2](#) in force at 1.4.2023, see [reg. 1](#)

⁽¹⁰⁾ Section 7B was inserted by paragraph 4 of schedule 6 of the Local Government and Housing Act 1989 (c. 42).
⁽¹¹⁾ Section 6 was substituted by section 1 of the Local Government (Scotland) Act 1978 (c. 4), section 6(1) was substituted by paragraph 11 of schedule 12 of the Local Government Finance Act 1988 (c 41) and amended by paragraph 42 of schedule 13 of the Local Government Finance Act 1992 (c. 14).
⁽¹²⁾ Section 37(1) was relevantly 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.

Changes to legislation:

There are currently no known outstanding effects for the The Valuation (Proposals Procedure) (Scotland) Regulations 2022, Section 2.