
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 370

The Valuation Roll and Valuation Notice (Scotland) Order 2022

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Valuation Roll and Valuation Notice (Scotland) Order 2022 and comes into force on 1 April 2023.

(2) In this Order—

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

“the 1975 Act” means the Local Government (Scotland) Act 1975(2),

“the 1992 Act” means the Local Government Finance Act 1992(3),

“appeal” means an appeal under section 3ZB(1) of the 1975 Act(4),

“assessor” means an assessor or a depute assessor appointed under section 27(2) of the Local Government etc. (Scotland) Act 1994(5),

“the First-tier Tribunal” means the Local Taxation Chamber(6) of the First-tier Tribunal for Scotland as established by section 1(1) of the Tribunals (Scotland) Act 2014(7),

“lands and heritages” is to be construed in accordance with section 42 of the Lands Valuation (Scotland) Act 1854(8),

“material change of circumstances” has the meaning given in section 37(1) of the 1975 Act(9),

“proposal” means a proposal made under section 3ZA(1) of the 1975 Act(10), 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,

“Valuation Acts” means the Lands Valuation (Scotland) Act 1854(11), the Acts amending that Act and any other enactment relating to valuation,

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

“year of revaluation” has the meaning given in section 37(1) of the 1975 Act(12).

(1) 1956 c. 60.

(2) 1975 c. 60.

(3) 1992 c. 14.

(4) Section 3ZB was inserted by 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. Section 3ZB is to be amended by S.S.I. 2023/XXX.

(5) 1994 c. 39.

(6) 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/XXX.

(7) 2014 asp 10.

(8) 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. 39).

(9) The definition of “material change of circumstances” was amended by section 13 of the Non-Domestic Rates (Scotland) Act 2020 (asp 4).

(10) Section 3ZA was inserted by 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. Section 3ZA is to be amended by S.S.I. 2023/XX.

(11) 1854 c. 91.

(12) 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.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.
