SCOTTISH STATUTORY INSTRUMENTS

2022 No. 370

The Valuation Roll and Valuation Notice (Scotland) Order 2022

Form of valuation notice

- **3.** The notice which an assessor is required to issue by section 3(2) of the 1975 Act ("the valuation notice") in relation to lands and heritages in a valuation roll is to be in tabular form and must include—
 - (a) the information, as regards the lands and heritages that are the subject of the valuation notice, set out in article 2(2) and, where applicable, article 2(3) of this Order,
 - (b) the reason for the issue of the valuation notice,
 - (c) a link to the information in schedule 1 of this Order in electronic form, and
 - (d) an indication that the recipient may request that the information contained in schedule 1 of this Order be supplied in hard copy form, and how they may do so.