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SCOTTISH STATUTORY INSTRUMENTS

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**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).

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(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.

## Form of valuation roll

- 2.—(1) Any valuation roll which comes into force on or after 1 April 2023—
- (a) is to be in tabular form, and
  - (b) is to include, in respect of any lands and heritages listed in it, the information set out in paragraph (2) and, where applicable, paragraph (3).
- (2) The following information is to be included—
- (a) a description of the lands and heritages and their situation,
  - (b) the name or names of the proprietor, tenant and occupier of the lands and heritages, as applicable, together with a note of whether they are proprietor, tenant or occupier,
  - (c) the net annual value of the lands and heritages, determined in accordance with section 6(8) of the 1956 Act(13),
  - (d) the rateable value of the lands and heritages determined in accordance with, as applicable—
    - (i) section 6(9) of the 1956 Act(14) (ascertainment of gross annual value, net annual value and rateable value of lands and heritages),
    - (ii) section 7B of the 1956 Act(15) (rateable value of certain buildings used for breeding or rearing horses), or
    - (iii) any order made under section 6(1) of the 1975 Act(16) (valuation by formula of certain lands and heritages).
- (3) The following information is to be included, where applicable—
- (a) the date of the taking effect of any alteration to the entry in the valuation roll made under section 2 of the 1975 Act (alterations to the valuation roll which is in force) and required to be shown in the valuation roll by subsection (2) of that section(17),
  - (b) any apportionment note relating to the lands and heritages which is required to be entered in the valuation roll by paragraph 1 of schedule 5 of the 1992 Act (notification of addition, deletion or alteration of apportionment notes),
  - (c) the date of the taking effect of any alteration to the entry which is required to be shown in the valuation roll by paragraph 10 of schedule 5 of the 1992 Act as a result of the addition, deletion or amendment of an apportionment note,
  - (d) where the lands and heritages fall within the description in section 1 of the Valuation for Rating (Scotland) Act 1970(18) (buildings used for livestock production), the distinguishing mark or other indication to that effect which is required to be shown in the valuation roll by section 1(7) of that Act,
  - (e) where the lands and heritages consist of a salmon fishery which is required to be entered in the valuation roll by section 11(2) or (3) of the Salmon Act 1986(19) (cases where the

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(13) Section 6(8) was amended by schedule 6 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47) and section 76(2) (a) of the Land Reform (Scotland) Act 2016 (asp 18).

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

(15) Section 7B was inserted by paragraph 4 of schedule 6 of the Local Government and Housing Act 1989 (c. 42).

(16) Section 6(1) was substituted by paragraph 11 of schedule 12 of the Local Government Finance Act 1988 (c. 41).

(17) Section 2 was amended by paragraph 32 of schedule 3 of the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23), paragraphs 13(1) and (3), 14 and 15 of schedule 2 of the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), schedule 1 of the Statute Law Repeals Act 1986 (c. 12), schedule 6 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), paragraph 100(2) of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c. 39), paragraph 12 of schedule 3, and schedule 4, of the Local Government and Rating Act 1997 (c. 29), S.S.I. 2000/285, S.S.I. 2002/158, and is to be further amended by section 10(2) of the Non-Domestic Rates (Scotland) Act 2020 (asp 4).

(18) 1970 c. 4. Section 1 was amended by schedule 6 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47).

(19) 1986 c. 62.

assessor is required, on certain requests being made to them, to value the fishery and enter it in the valuation roll), a note to that effect,

- (f) where the lands and heritages are new or improved lands and heritages within the meaning of section 2A(20) of the 1975 Act, an indication to that effect, in accordance with section 2A(2),
- (g) where the lands and heritages fall within the description in section 7B of the 1956 Act, a note that their rateable value has been calculated in accordance with that section,
- (h) where the lands and heritages are prescribed, or are of a class or description prescribed, by an order under section 6(1) of the 1975 Act, a note that their rateable value has been calculated in accordance with that Order.

### **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.

### **Revocations**

**4.** The revocations in the table in schedule 2 of this Order have effect to the extent specified in column 3 of that table.

St Andrew’s House,  
Edinburgh  
8th December 2022

*TOM ARTHUR*  
Authorised to sign by the Scottish Ministers