

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes provision on the form of valuation rolls and valuation notices.

Article 2 prescribes the form of a valuation roll which comes into force on or after 1 April 2023.

Article 3, together with schedule 1, sets out the information that is to be included in or via valuation notices issued on or after 1 April 2023.

Article 4, together with schedule 2, provides for the revocation of the Valuation Roll and Valuation Notice (Scotland) Order 1989, with effect from 1 April 2023.