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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 207**

**The Valuation (Proposals Procedure)  
(Scotland) Amendment Regulations 2023**

**Amendment of the Valuation (Proposals Procedure) (Scotland) Regulations 2022**

**2.**—(1) The Valuation (Proposals Procedure) (Scotland) Regulations 2022<sup>(1)</sup> are amended in accordance with paragraph (2).

(2) After regulation 17 (disapplication of regulations 7, 9, 10, 12 and 16), insert—

**“Last date for making certain proposals in the revaluation year 2023-24**

**17A.**—(1) In relation to the making of any entry in or alteration to the valuation roll in the year of revaluation 2023-24, the last date for making a proposal where the circumstances in section 3ZA(2)(a) of the 1975 Act apply (proprietor, tenant or occupier receives a valuation notice under section 3(2) of the 1975 Act) is whichever is the later of—

(a) 31 August 2023,

(b) the last day of the period of 4 months beginning with the date on which the notice under section 3(2) of the 1975 Act<sup>(2)</sup> was sent to the proprietor, tenant or occupier of the lands and heritages.

(2) Where paragraph (1) applies, the timescale set out in column 2 of the fifth entry in schedule 1 of the 2022 Order<sup>(3)</sup> does not apply.”

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(1) [S.S.I. 2022/369](#).

(2) Section 3(2) was amended by schedule 4 of the Local Government and Rating Act 1997 (c. 29) and section 10(3) of the Non-Domestic Rates (Scotland) Act 2020 (asp 4).

(3) [S.S.I. 2022/368](#), which was relevantly amended by [S.S.I. 2023/109](#).