
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make transitional provision in relation to certain appeal rights under section 3 of the Local Government (Scotland) Act 1975 (“the 1975 Act”) which existed at 31 March 2023, immediately before the relevant provisions of section 3 were repealed, but had not been exercised by that date. The Regulations are made in exercise of the power in section 43(1) of the Non-Domestic Rates (Scotland) Act 2020 to make transitional provision, given that it is section 10 of that Act which provides for the revocation of the relevant provisions of section 3, and replacement with the new system of challenge involving a proposal followed by a possible right of appeal.

Regulation 2(2) enables a proprietor, tenant or occupier who had an unexercised right of appeal in relation to (a) the content of a valuation notice (section 3(2) of the 1975 Act), (b) becoming a proprietor, tenant or occupier (section 3(2A) of the 1975 Act) or (c) a material change of circumstances (section 3(4) of the 1975 Act), to make instead a proposal to the assessor under section 3ZA of the 1975 Act for alteration of the relevant entry in the valuation roll. There are rights of appeal in relation to such a proposal in certain circumstances under section 3ZB of the 1975 Act.

Regulation 2(3) provides a cut-off date of 31 July 2023 for the making of any proposal in accordance with regulation 2(2). A proprietor, tenant or occupier with unexercised rights of appeal under section 3 of the 1975 Act will lose those unexercised rights on 1 April 2023 but will have a full four months thereafter to make a proposal where regulation 2(2) applies. This will be the case irrespective of any previous deadline for making an appeal.

Regulation 2(4) confirms that the timescales set out in schedule 1 of the Valuation Timetable (Scotland) Order 2022 do not apply to the making of a proposal made in accordance with regulation 2(2). Rather, any proposal made in respect of an entry in the valuation roll to which an unexercised right of appeal related must be made by 31 July 2023 in accordance with regulation 2(3).

Regulation 2(5) excludes from the scope of the right to make a proposal under paragraph (2) an unexercised right of appeal by a proprietor, tenant or occupier on the ground of an error in an entry in the valuation roll.