

**2024 No. 186**

**RATING AND VALUATION**

**The Valuation (Proposals Procedure) (Scotland) Amendment  
Regulations 2024**

|  |         |                            |
|--|---------|----------------------------|
| <i>Made</i>                                | - - - - | <i>25th June 2024</i>      |
| <i>Laid before the Scottish Parliament</i> |         | <i>27th June 2024</i>      |
| <i>Coming into force</i>                   | - -     | <i>29th September 2024</i> |

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 3ZA(7) of the Local Government (Scotland) Act 1975(a) and all other powers enabling them to do so.

**Citation and commencement**

1. These Regulations may be cited as the Valuation (Proposals Procedure) (Scotland) Amendment Regulations 2024 and come into force on 29 September 2024.

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

2.—(1) The Valuation (Proposals Procedure) (Scotland) Regulations 2022(b) are amended in accordance with paragraphs (2) to (11).

(2) In regulation 2(1) (interpretation)—

(a) at the end of the definition of “revaluation year”, omit “and”,

(b) at the end of the definition of “valuation roll” insert—

“and

“year” means a period of 12 months beginning with 1 April”.

(3) In regulation 5(1)(b) (proposal requirements), for “schedule 1 of the 2022 Order” substitute “regulation 17ZA”.

(4) In regulation 9(1) (notice of proposal determination date and request by proposer to alter timing), for “schedule 1 of the 2022 Order” substitute “regulation 17ZB”.

(5) In regulation 12(5) (provision of additional evidence by proposer) for “schedule 1 of the 2022 Order” substitute “regulation 17ZC”.

(6) In regulation 13(4) (postponement of proposal determination date by assessor), for “schedule 1 of the 2022 Order” substitute “regulation 17ZC”.

(7) In regulation 14(2) (extension of timescales for proposer) for “schedule 1 of the 2022 Order” substitute “regulation 17ZC”.

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(a) 1975 c. 30. Section 3ZA was inserted by section 10(4) of the Non-Domestic Rates (Scotland) Act 2020 (asp 4). There are no amendments to section 3ZA which are relevant to this instrument.

(b) S.S.I. 2022/369, which was amended by S.S.I. 2023/207.

(8) In regulation 16(1) (duty to provide explanation for failure to issue proposal determination date or decision)—

(a) in sub-paragraph (a) for “schedule 1 of the 2022 Order” substitute “regulation 17ZB”,

(b) in sub-paragraph (b) for “schedule 1 of the 2022 Order” substitute “regulation 17ZC”.

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

**“Last date for making a proposal**

**17ZA.**—(1) In relation to any entry in a valuation roll, the last dates for making a proposal are as set out in paragraphs (2) to (5).

(2) Where a proposal is made in reliance on section 3ZA(2)(a) of the 1975 Act (proprietor, tenant or occupier has received certain notices under section 3(2) of the 1975 Act(a)), the last date for making a proposal is whichever is the later of—

(a) 31 July in the year in which the valuation roll containing the entry in relation to which the proposal is made comes into force,

(b) the last day of the period of four months beginning with the date on which the relevant notice under section 3(2) of the 1975 Act was sent to the proprietor, tenant or occupier.

(4) Where a proposal is made in reliance on section 3ZA(2)(b) of the 1975 Act (person has become the proprietor, tenant or occupier of lands and heritages to which the entry relates), the last date for making the proposal is the last day of the period of four months beginning with the date on which the person making the proposal became the proprietor, tenant or occupier of the lands and heritages to which the proposal relates.

(5) Where a proposal is made in reliance on section 3ZA(2)(c) of the 1975 Act (material change of circumstances since the entry was made), the last date for making a proposal is four months after the date on which the valuation roll containing the relevant entry ceases to be in force.

(6) Where a proposal is made in reliance on section 3ZA(2)(d) of the 1975 Act (error in the entry), the last date for making a proposal is 31 March in the year preceding the year of revaluation immediately following the making of the proposal.

**Last date for assessor to issue proposal determination date**

**17ZB.** The last date for the assessor to issue notice of the proposal determination date is 70 days before the proposal determination date.

**Last date for the assessor to issue notice of a decision on a proposal**

**17ZC.** The last date for the assessor to issue notice of a decision on a proposal is whichever is the latest of—

(a) 30 September in the year before the revaluation year which follows the coming into force of the valuation roll containing the entry to which the proposal relates,

(b) 30 September in the year after the year in which the proposal is made to the assessor,

(c) the last day of the period of 12 months beginning with the date on which the proposal is made to the assessor.”.

(10) In regulation 17A(2)(b) (last date for making certain proposals in the revaluation year 2023-24), for “column 2 of the fifth entry in schedule 1 of the 2022 Order” substitute “regulation 17ZA”.

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

(b) Regulation 17A was inserted by S.S.I. 2023/207.

(11) In regulation 18(4) (last date for making an appeal in relation to a proposal) for “schedule 1 of the 2022 Order” substitute “regulation 17ZC.”.

*IVAN MCKEE*

Authorised to sign by the Scottish Ministers

St Andrew's House,  
Edinburgh  
25th June 2024

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make amendments to the Valuation (Proposals Procedure) (Scotland) Regulations 2022 (“the 2022 Regulations”).

Regulation 2 inserts new regulations 17ZA, 17ZB and 17ZC into the 2022 Regulations. These set out the timescales within which certain things require to be done in connection with the making of a proposal for alteration of an entry in a valuation roll and the handling of such a proposal. This brings together in one instrument the procedures and timescales for the making and disposal of proposals and the timescales for the making of appeals. Regulation 2 also makes consequential changes to the 2022 Regulations in light of the insertion of regulations 17ZA, 17ZB and 17ZC.

A Business and Regulatory Impact Assessment was prepared in respect of the package of instruments of which the 2022 Regulations formed part. These Regulations do not alter the outcome of that assessment. Accordingly, no further assessment is required.

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