

2024 No. 192

RATING AND VALUATION

The Valuation Timetable (Scotland) Amendment Order 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 Order in exercise of the powers conferred by sections 13(1) and 42 of the Valuation and Rating (Scotland) Act 1956(a) and all other powers enabling them to do so.

Citation and commencement

1. This Order may be cited as the Valuation Timetable (Scotland) Amendment Order 2024 and comes into force on 29 September 2024.

Amendment of the Valuation Timetable (Scotland) Order 2022

2.—(1) The Valuation Timetable (Scotland) Order 2022(b) is amended in accordance with paragraph (2).

(2) In schedule 1 (prescribed dates), omit the fifth, sixth, seventh, and eighth entries in column 1 and the corresponding entries in column 2.

IVAN MCKEE

Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
25th June 2024

(a) 1956 c. 60. Section 13(1) was modified in its effect by section 22(d) of the Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12) and amended by paragraph 20(a) of schedule 6 of the Local Government (Scotland) Act 1975 (c. 30). The functions of the Secretary of State were transferred to the Scottish Ministers by section 53 of the Scotland Act 1998 (c. 46).

(b) S.S.I. 2022/368, which was amended by S.S.I. 2023/109 and S.S.I. 2023/166.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Valuation Timetable (Scotland) Order 2022, which prescribes the dates on which, and periods within which, various things require to be done in relation to a valuation roll, including the making of a proposal for alteration of an entry in a valuation roll.

The timescales removed relate to the making of and dealing with proposals. They will now be provided for instead in the Valuation (Proposals Procedure) (Scotland) Regulations 2022 (S.S.I. 2022/369), meaning that the procedures and timescales in relation to the making and disposal of proposals and the timescales for the making of appeals will be set out in the same instrument.

A Business and Regulatory Impact Assessment was prepared in respect of the package of instruments of which the Valuation Timetable (Scotland) Order 2022 formed part. This Order does not affect the outcome of that assessment. Accordingly, no further assessment is required.

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