



# Local Government (Scotland) Act 1975

## 1975 CHAPTER 30

### PART I

#### FINANCE

##### *Valuation*

#### **[<sup>F1</sup>3ZA Proposal to alter entry in valuation roll**

- (1) The proprietor, tenant or occupier of lands and heritages may make a proposal to the assessor who has the function of valuing the lands and heritages to alter the entry for those lands and heritages in the valuation roll in accordance with this section.
- (2) A proposal may be made in relation to an entry—
  - (a) where the proprietor, tenant or occupier receives a notice under section 3(2) in relation to the entry, other than a notice sent following an alteration to the valuation roll under—
    - (i) section 2(1A) as a result of a proposal or appeal made by the proprietor, tenant or (as the case may be) occupier, or
    - (ii) section 2(3) as a result of an agreement between the proprietor, tenant or (as the case may be) occupier and the assessor,
  - (b) where a person becomes the proprietor, tenant or occupier of the lands and heritages to which the entry relates,
  - (c) on the ground that, since the entry was made, there has been a material change of circumstances,
  - (d) on the ground that there is an error in the entry of the type referred to in section 2(1)(f).
- (3) A person may not make a proposal in pursuance of subsection (2)(a) where—
  - (a) the notice under section 3(2) relates to an entry included in the valuation roll when it was made up under section 1(1), and

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- (b) the details included in the entry are in accordance with an agreement in writing between that person and the assessor as to the details to be included in the entry.
- (4) A proposal may be made in pursuance of subsection (2)(b) whether or not any previous proprietor, tenant or occupier of the lands and heritages—
  - (a) reached an agreement with the assessor in relation to the entry,
  - (b) made a proposal to the assessor in relation to the entry,
  - (c) appealed to the valuation appeal committee [<sup>F2</sup>or the First-tier Tribunal for Scotland] in relation to the entry.
- (5) A proposal must—
  - (a) be made in writing,
  - (b) set out how the person making the proposal wants the assessor to alter the entry.
- (6) The assessor may decide—
  - (a) to alter the entry in accordance with—
    - (i) the proposal, or
    - (ii) an agreement in writing between the assessor and the person who made the proposal reached after the proposal was made,
  - (b) to alter the entry other than in accordance with the proposal or such an agreement (including by either increasing or decreasing the rateable value shown in the entry),
  - (c) not to alter the entry.
- (7) The Scottish Ministers may by regulations make provision for or about—
  - (a) the period within which a proposal may be made,
  - (b) the form in which a proposal is to be made,
  - (c) information to be included in, and documents to be submitted with, a proposal,
  - (d) notices to be sent by an assessor to the person who made the proposal or any other person with an interest in the lands and heritages to which the proposal relates,
  - (e) fees payable in connection with a proposal (including provision about circumstances in which a fee may be repaid),
  - (f) the day from which an alteration made to an entry in the valuation roll following a decision under subsection (6)(a) or (b) is to have effect,
  - (g) such other matters in connection with the making of a proposal as the Scottish Ministers consider appropriate.
- (8) Before laying a draft of a Scottish statutory instrument containing regulations under subsection (7)(e) before the Scottish Parliament, the Scottish Ministers must consult—
  - (a) such person or persons as appear to the Scottish Ministers to represent the interests of—
    - (i) local authorities,
    - (ii) assessors,
    - (iii) the business sector, and
    - (iv) other ratepayers,as the Scottish Ministers consider appropriate,
  - (b) such other persons as they consider appropriate.

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- (9) Regulations under subsection (7)—
- (a) may make different provision for different purposes,
  - (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (10) Regulations under subsection (7) are subject to—
- (a) the affirmative procedure, if they make provision under subsection (7)(e),
  - (b) otherwise, the negative procedure.
- (11) In this section and section 3ZB, “proposal” means a proposal made under subsection (1).]

#### Textual Amendments

- F1** Ss. 3ZA, 3ZB inserted (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 10(4)**, 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)
- F2** Words in s. 3ZA(4)(c) inserted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), **sch. 2 para. 6(3)** (with sch. 1 paras. 1-4, 13-20)

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