SCOTTISH STATUTORY INSTRUMENTS

2025 No. 146

RATING AND VALUATION

The Valuation (Proposals Procedure) (Scotland) Regulations 2025

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Laid before the Scottish Parliament	*15th May 2025*
Coming into force - -	*1st April 2026*

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The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 3ZA(7) and section 3ZB(7)(a) 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) Regulations 2025 and come into force on 1 April 2026.

Interpretation

2.—(1) In these Regulations—

"the 1956 Act" means the Valuation and Rating (Scotland) Act 1956(**b**),

"the 1975 Act" means the Local Government (Scotland) Act 1975,

"appeal" means an appeal under section 3ZB(1) of the 1975 Act(**c**),

"assessor" means an assessor appointed under section 27(2) of the Local Government etc. (Scotland) Act 1994(**d**) and includes a depute assessor,

"electronic communication" has the meaning given in section 15(1) of the Electronic Communications Act 2000(**e**),

"error" means an error of the type described in section 2(1)(f) of the 1975 Act,

"the First-tier Tribunal" means the Local Taxation Chamber(**f**) of the First-tier Tribunal for Scotland as established by section 1(1) of the Tribunals (Scotland) Act 2014(**g**),

"lands and heritages" is to be construed in accordance with section 42 of the Lands Valuation (Scotland) Act 1854(**h**),

"notice of appeal" means a written notice containing the information set out in rule 26(2) in the schedule of the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022(**i**),

"proposal" means any proposal made under section 3ZA(1) of the 1975 Act for alteration of an entry in the valuation roll,

"proposal determination date" means the date on or before which the assessor intends to issue notice of a decision on a proposal,

"proposer" means a proprietor, tenant or occupier of lands and heritages who makes a proposal under section 3ZA(1) of the 1975 Act and where the proposer has appointed a representative to act on their behalf, includes that representative,

"rateable value" means—

(a) the value within the meaning of section 6(9) of the 1956 Act(**j**),

(b) where the lands and heritages fall within the description in section 7B of the 1956 Act(**k**), the amount which is to be taken as their rateable value in terms of that section, or

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(**a**) 1975 c. 30. Sections 3ZA and 3ZB were inserted by section 10(4) of the Non-Domestic Rates (Scotland) Act 2020 (asp 4).
(**b**) 1956 c. 60.
(**c**) Section 3ZB(1) was amended by S.S.I. 2023/45.
(**d**) 1994 c. 39.
(**e**) 2000 c. 7. Section 15(1) was amended by paragraph 158 of schedule 17 of the Communications Act 2003 (c. 21).
(**f**) The Local Taxation Chamber of the First-tier Tribunal for Scotland was brought into being by S.S.I. 2021/448. The functions of valuation appeal committees were transferred to the First-tier Tribunal by S.S.I. 2023/45.
(**g**) 2014 asp 10.
(**h**) 1854 c. 91 (17& 18 Vict.) Section 42 was amended by the Statute Law Revision Act 1892 (c. 19) and section 152(2) of the Local Government etc. (Scotland) Act 1994 (c. 39).
(**i**) S.S.I. 2022/364, relevantly amended by S.S.I. 2023/40.
(**j**) Section 6(9) was amended by section 10(1) of the Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12) and schedule 6 of the Non-Domestic Rates Etc. (Scotland) Act 1987 (c. 47).
(**k**) Section 7B was inserted by paragraph 4 of schedule 6 of the Local Government and Housing Act 1989 (c. 42).

(c) where the lands and heritages are prescribed by, or fall within a class which is prescribed by, an order under section 6(1) of the 1975 Act(**a**), the amount calculated in accordance with that order,

"revaluation year" means the year of revaluation as defined in section 37(1) of the 1975 Act(**b**), and

"valuation roll" means the roll made up under section 1(1) of the 1975 Act.

Application

3. These Regulations apply to any proposal made on or after 1 April 2026.

Use of electronic communication

4.—(1) Where the criteria in paragraph (2) are met—

(a) any document or notice sent in relation to a proposal may be sent by electronic communication,

(b) a document or notice sent electronically fulfils any requirement in these Regulations that a notice or document issued in connection with a proposal is to be in writing, and

(c) an agreement in writing may be reached by an exchange of messages sent by electronic communication.

(2) The criteria are—

(a) the recipient consents either—

(i) explicitly by nominating and, in the case of an assessor, publishing an address for the purposes of electronic communications, or

(ii) implicitly by having used electronic communications in relation to the proposal, and

(b) any notice, document or message sent by electronic communication—

(i) is capable of being accessed by the recipient,

(ii) makes the information it contains available to the recipient to no lesser extent than it would be if sent as a document in printed form, and

(iii) is sufficiently permanent to be used for subsequent reference.

Proposal requirements

5.—(1) A proposal must—

(a) be made to the assessor who is responsible for valuing the lands and heritages to which the proposal relates,

(b) be made within the applicable timescale as set out in regulation 19,

(c) be in writing,

(d) include—

(i) the name and contact details of the proposer,

(ii) a copy of the valuation notice in respect of which the proposal is made or, where this cannot be provided, the address of the lands and heritages to which the entry relates and the rateable value in respect of which the proposal is made,

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(**a**) Section 6 was substituted by section 1 of the Local Government (Scotland) Act 1978 (c. 4), section 6(1) was substituted by paragraph 11 of schedule 12 of the Local Government Finance Act 1988 (c 41) and amended by paragraph 42 of schedule 13 of the Local Government Finance Act 1992 (c. 14).

(**b**) Section 37(1) was relevantly amended by S.I. 1982/1122, section 2(b) of the Non-Domestic Rates (Scotland) Act 2020 (asp 4) and S.S.I. 2020/418.

(iii) if the proposal is being submitted by a person who is representing the proposer, evidence that the person has the authority to represent the proposer, and the name and contact details of the person,

(iv) the specific grounds on which the proposal is made,

(v) any evidence to support the grounds of the proposal,

(vi) a statement as to how the evidence supports the grounds of the proposal,

(vii) a statement as to how the proposer wishes the assessor to alter the entry in the valuation roll, including, where relevant, the altered rateable value sought, expressed in pounds sterling, and

(viii) the date from which the proposer considers the alteration sought by the proposal should have effect.

(2) For the avoidance of doubt, a proposal can be made in respect of only one entry in the valuation roll.

(3) A proposal is to be taken to be made on the date on which it is sent to the assessor.

Incomplete proposals

6.—(1) Where a proposal does not contain all of the information required under regulation 5(1)(d) the assessor may decide that the proposal is incomplete.

(2) Where the assessor decides that a proposal is incomplete the assessor must, within the period of 56 days beginning with the day on which the proposal is presumed to have been received by the assessor, send to the proposer a notice in writing—

(a) specifying—

(i) the date of issue of the notice, and

(ii) the information required by regulation 5(1)(d) which the assessor considers has not been supplied, and

(b) advising the proposer that the assessor will make a decision on the proposal, namely not to alter the relevant entry in the valuation roll, if, at the end of the last day of the period of 28 days beginning with the day on which the notice is presumed to have been received by the proposer, the proposer has neither provided the information specified in the notice, such that the proposal is considered to be complete, nor requested a review under paragraph (3).

(3) The proposer may, within the period of 14 days beginning with the day on which the notice under paragraph (2) is presumed to have been received, request that the decision of the assessor that the proposal is incomplete be reviewed.

(4) Where the decision made as a result of a review under paragraph (3) is that the proposal is incomplete, the assessor must send to the proposer a notice in writing—

(a) specifying the information required by regulation 5(1)(d) which the person who undertakes the review considers has not been supplied, and

(b) advising the proposer—

(i) that the information specified must be received within the period of 28 days beginning with the day on which the notice is presumed to have been received by the proposer,

(ii) that if the proposer fails to supply the information, such that the proposal is considered to be complete, the assessor will make a decision on the proposal, namely not to alter the relevant entry in the valuation roll.

(5) The person who undertakes the review must not be the same person who made the decision under paragraph (1).

(6) For the purposes of this regulation, a proposal, or a notice that a proposal is incomplete, is to be presumed to have been received 48 hours after it was sent.

Acknowledgement of proposal

7.—(1) Subject to paragraphs (3) and (4) and to regulation 18, the assessor must send to the proposer an acknowledgment, in writing, of receipt of the proposal, within the period of 56 days beginning with the day on which the proposal is presumed to have been received by the assessor.

(2) The acknowledgement must specify the date on which it is issued.

(3) Paragraph (1) does not apply where an assessor decides that a proposal is incomplete and issues a notice under regulation 6(2) or regulation 6(4).

(4) Where a proposal has been the subject of a notice under regulation 6(2) or 6(4) but has subsequently been considered to be complete, the assessor must send to the proposer an acknowledgement, in writing, of receipt of the proposal within the period of 7 days beginning with the day on which the decision is made that the proposal is complete.

(5) An acknowledgement under paragraph (4) must confirm that the proposal is now being considered.

(6) For the purposes of this regulation a proposal is to be presumed to have been received 48 hours after it was sent.

Withdrawal of proposal

8.—(1) Subject to paragraph (2), a proposer may withdraw, in writing, their proposal at any time before a notice of decision has been issued by the assessor in accordance with regulation 15(1).

(2) On receipt of a notice under paragraph (1) the assessor must treat the proposal as withdrawn.

(3) A proposer may not withdraw a proposal where the assessor has indicated the intention to increase the rateable value of the lands and heritages, in a statement issued in accordance with regulation 10.

Notice of proposal determination date and request by proposer to alter timing

9.—(1) Subject to regulation 18, where a proposal has been made and has not been withdrawn in accordance with regulation 8, the assessor must send to the proposer, in writing, notice of the proposal determination date that has been set, in accordance with the timescale set out in regulation 20.

(2) If the proposer considers that, applying the proposal determination date notified under paragraph (1), notice of the decision on the proposal is not due to be issued within a reasonable period, the proposer may, subject to paragraph (3), request an earlier proposal determination date.

(3) The date requested under paragraph (2) must not be earlier than the end of the period of 70 days beginning with the day on which the request is made, unless the assessor and the proposer agree in writing to a shorter period.

(4) The assessor may alter the proposal determination date, as a result of a request made under paragraph (2) above, or may decide not to alter it.

(5) The assessor must send to the proposer, in writing, a decision on the proposer's request under paragraph (2), including reasons where the assessor does not undertake to issue a notice of decision on or before the date requested by the proposer.

(6) Where the assessor alters the proposal determination date as a result of a request under paragraph (2), the assessor must send to the proposer, in writing, a revised notice of the proposal determination date.

(7) Where a proposal determination date is altered under paragraph (4), any reference in these Regulations to something being done on or before the proposal determination date, is to be read as relating to the proposal determination date as altered.

Provision of written response to proposal by assessor

10.—(1) Subject to regulation 18, the assessor must, no later than 70 days before the proposal determination date, send to the proposer a written statement in response to the proposal.

(2) The proposer may, within the period of 28 days beginning with the day on which the written statement required under paragraph (1) is presumed to have been received, send to the assessor a response, in writing, to that written statement.

(3) The written statement under paragraph (1) is to be presumed to have been received by the proposer 48 hours after it was sent.

Information on plant and machinery to be provided to proposer

11.—(1) The proposer may, on the date on which the proposal is made, request that the assessor provide the proposer with a list of all plant and machinery included in the valuation of the lands and heritages which is the subject of the proposal or where there is no such plant and machinery, a statement to that effect.

(2) Subject to paragraph (3), the assessor must send the list requested under paragraph (1), or the statement that there is no plant and machinery included in the valuation, to the proposer at the same time as the written statement required by regulation 10(1).

(3) Where regulation 18 applies, the list requested under paragraph (1), or as the case may be, the statement that there is no plant and machinery included in the valuation, must be sent to the proposer at the same time as issuing the notice of decision in accordance with regulation 15(1).

(4) A list issued in accordance with paragraph (3) must reflect any amendments made to the list as a result of the decision on the proposal.

Provision of additional evidence by proposer

12.—(1) Subject to regulation 18 and to paragraph (6), the proposer may, in the circumstances set out in paragraphs (2) and (3), provide the assessor with further information relating to the grounds of the proposal, after the proposal is made.

(2) The proposer may provide the assessor with further evidence relating to the grounds of the proposal where that evidence did not exist at the time the proposal was made.

(3) The proposer and assessor may agree in writing that the proposer may provide further evidence relating to the grounds of the proposal, if the evidence was not provided to the assessor when the proposal was made, but did exist at the time it was made.

(4) The proposer must send information under paragraph (1) to the assessor no later than 28 days before the proposal determination date, unless the proposer and assessor agree to a shorter timescale before the proposal determination date.

(5) Paragraph (6) applies where the assessor does not respond to a request by the proposer for agreement that they may submit further evidence under paragraph (3), at least 42 days before the last date under regulation 21 for issue of a notice of decision in relation to a proposal.

(6) Where this paragraph applies, the assessor is to be presumed to have agreed to the submission of further evidence as described in paragraph (3).

Postponement of proposal determination date by assessor

13.—(1) The assessor may, at any time, postpone the proposal determination date notified in accordance with regulation 9(1) by intimating the postponement, and the reasons for it, to the proposer within a reasonable time of the decision to postpone.

(2) The proposer may, on receiving intimation under paragraph (1), request that notice of a decision on the proposal be issued within such shorter period as the proposer may suggest.

(3) The assessor must intimate a response to the request under paragraph (2), including reasons where the assessor does not undertake to issue notice of a decision within the period requested by the proposer.

(4) No postponement may take place which causes notice of the decision on the proposal to be issued to the proposer on a date later than the last date set out in regulation 21.

(5) Where a postponement takes place under this paragraph, any reference in these Regulations to something being done on or before the proposal determination date is to be read as relating to the proposal determination date as altered by the postponement.

Extension of timescales for proposer

14.—(1) Where information is required to be supplied to the assessor or anything else is required to be done by the proposer under these Regulations, within a specified period of time, the assessor may extend the period for doing so.

(2) For the avoidance of doubt—

(a) no extension may be made which causes notice of the decision on the proposal to be issued to the proposer on a date later than the last date set out in regulation 21, and

(b) no extension may be made to the last date for making an appeal set out in regulation 22.

Notice of decision on a proposal

15.—(1) An assessor must send notice of the decision in respect of the proposal to the proposer, in writing—

(a) on or before the proposal determination date, where a proposal determination date has been notified in accordance with regulation 9(1),

(b) subject to paragraph (2), on or before the last date set out in regulation 21, where no proposal determination date has been notified.

(2) Where a decision not to alter an entry in the valuation roll is made under regulation 6, on the basis that the proposal is incomplete, the assessor must send to the proposer a notice of the decision, in writing, within the period of 7 days beginning with the day on which the decision is made.

(3) The notice sent under paragraph (1) must include reasons for the decision, except where the decision falls under section 3ZA(6)(a) of the 1975 Act.

(4) Where the list requested under regulation 11(1) was issued with the response required by regulation 10, but is subsequently amended as a result of the decision on the proposal, the assessor must send the revised list to the proposal at the same time as issuing the notice of decision.

Rectification of erroneous decision notice

16.—(1) Where—

(a) a decision falls within section 3ZA(6)(a) of the 1975 Act,

(b) there is an error in the notice sent in accordance with regulation 15(1), and

(c) the proposer and assessor reach agreement as to how the error should be addressed,

the assessor must send a revised notice to the proposer within 7 days of reaching that agreement.

(2) No revised notice may be issued under paragraph (1) where the proposer and assessor do not reach agreement as to how the error is to be addressed.

Duty to provide explanation for failure to issue notice of a proposal determination date or decision

17.—(1) Subject to regulation 18, where the assessor—

(a) does not issue notice of a proposal determination date on or before the last date set out in regulation 20,

(b) does not issue notice of a decision on a proposal on or before the proposal determination date or, where no proposal determination date has been notified, on or before the last date set out in regulation 21,

the assessor must send to the proposer a statement, in writing, setting out the reasons for the failure to do so.

(2) The statement described in paragraph (1) must be sent within the period of 14 days beginning with the last date as referred to in sub-paragraph (a) or (b), as applicable.

Disapplication of regulations 7, 9, 10, 12 and 17

18. Regulations 7, 9, 10, 12 and 17 do not apply where—

(a) the assessor makes a decision under section 3ZA(6)(a) of the 1975 Act, before notice of a proposal determination date is issued,

(b) paragraph (a) does not apply and the proposer and assessor agree in writing that a decision on the proposal may be issued without a proposal determination date being set, or

(c) the assessor makes a decision under regulation 6(2)(c) or 6(4)(b)(ii) not to alter the entry.

Last date for making a proposal

19.—(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, because a proprietor, tenant or occupier has received a notice 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, or

(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 of the lands and heritages to which the proposal relates.

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

(4) Where a proposal is made in reliance on section 3ZA(2)(c) of the 1975 Act, because of an alleged material change of circumstances since the entry was made, the last date for making a proposal is the last day of the period of four months beginning with the day after the day on which the valuation roll containing the entry for the lands and heritages to which the proposal relates ceases to be in force.

(5) Where a proposal is made in reliance on section 3ZA(2)(d) of the 1975 Act, because of an alleged error in an entry in the valuation roll, the last date for making a proposal is the day before the day on which the valuation roll containing the entry for the lands and heritages to which the proposal relates ceases to be in force.

Last date for the assessor to issue notice of proposal determination date

20. The last date for the assessor to issue notice of the proposal determination date to the proposer is 70 days before the proposal determination date.

(**a**) 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 2010 (asp 4).

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

21. 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,

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

Last date for making an appeal in relation to a proposal

22.—(1) The periods within which an appeal under section 3ZB(1) of the 1975 Act is to be made are as set out in paragraphs (2) to (5).

(2) Where a notice of decision has been issued in respect of a proposal in accordance with regulation 15(1), an appeal may be made by sending a notice of appeal to the First-tier Tribunal within the period of 28 days beginning with the day on which the notice of the decision is presumed to have been received.

(3) Where a proposal determination date has been notified in relation to a proposal in accordance with regulation 9(1), but no notice of a decision is issued in accordance with regulation 15(1) on or before the proposal determination date, an appeal may be made by sending a notice of appeal to the First-tier Tribunal within the period of 28 days beginning with the proposal determination date.

(4) Where notice of a proposal determination date has not been issued 70 days before the last date for the assessor to issue notice of a decision on the proposal in accordance with regulation 21, an appeal may be made by sending a notice of appeal to the First-tier Tribunal no later than 42 days before that last date.

(5) For the purposes of paragraph (2), a notice of decision is to be presumed to have been received 48 hours after it was sent.

Revocation and saving

23.—(1) Subject to paragraph (2), the following are revoked—

(a) the Valuation (Proposals Procedure) (Scotland) Regulations 2022(**a**),

(b) the Valuation (Proposals Procedure) (Scotland) Amendment Regulations 2023(**b**),

(c) the Valuation (Proposals Procedure) (Scotland) Amendment Regulations 2024(**c**).

(2) Nothing in paragraph (1) affects the continued operation of the Valuation (Proposals Procedure) (Scotland) Regulations 2022 as regards the disposal of any proposal made on or before 31 March 2026, in so far as notice of a decision on a proposal is yet to be issued or, as the case may be, a right of appeal under section 3ZB(1) of the 1975 Act is exercisable but no appeal has yet been made.

IVAN MCKEE
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
13th May 2025

(**a**) S.S.I. 2022/369.
(**b**) S.S.I. 2023/207.
(**c**) S.S.I. 2024/186.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision as to the making of proposals by proprietors, tenants and occupiers of lands and heritages for alteration of entries in the valuation roll for non-domestic rates.

Regulation 3 makes clear that the regulations apply only to proposals made on or after 1 April 2026, in other words, proposals sent to the assessor on or after that date.

Regulation 4 sets out the circumstances in which electronic communication may be used in relation to proposals, including provision to ensure that the information provided is equally as available as if sent in printed form, and to determine how the explicit, or implicit, consent of the proposer and assessor to receive documents and notices by electronic communication is to be obtained.

Regulation 5 sets out the requirements to be met when making a proposal, including the determination of the assessor to whom it is to be made, the timescale for making the proposal and the information to be included.

Regulation 6 sets out the process to be followed in the event that the assessor decides that the proposal does not contain all the information required by regulation 5(1)(d), such as to make it incomplete, and the route to request a review of that decision.

These Regulations place requirements on the assessor as to the following:

- issuing an acknowledgement of receipt of the proposal (regulation 7),
- issuing a date on or before which the assessor intends to issue notice of a decision on a proposal ("proposal determination date") and altering the proposal determination date at the request of the proposer (regulation 9),
- provision of a statement in response to the proposal, in advance of the proposal determination date (regulation 10),
- notification of a postponement of the proposal determination date, and dealing with any request of the proposer for a different revised proposal determination date to that suggested by the assessor (regulation 13),
- issue of a notice of decision on a proposal (regulation 15),
- provision of an explanation for a failure to issue notice of a proposal determination date on or before the last date set down by regulation 20; or failure to issue a decision notice on or before the last date set down by regulation 21 (regulation 17).

As regards the proposer, regulation 8 enables the proposer to withdraw their proposal at any time before the assessor issues a notice of decision, unless they are notified via the statement prepared by the assessor under regulation 10 of the intention to increase the rateable value. Regulation 11 enables the proposer to request a list of all the plant and machinery taken into account in valuing the property, or an indication that there is no such plant and machinery to be taken into account. Regulation 12 enables the proposer, in certain circumstances, to submit further evidence relating to the proposal to the assessor, after the proposal is made. Regulation 14 makes provision for certain deadlines applicable to the proposer to be extended, whilst regulation 16 enables the proposer to reach agreement with the assessor on correction of an error in a decision notice in certain circumstances.

Regulation 18 disapplies the requirement for notice of a proposal determination date where a decision is made to alter the entry in the valuation roll in accordance with the proposal, or an agreement reached between the proposer and assessor after the proposal is made, before a proposal determination date is notified, or where the proposer and assessor agree in writing that a decision be issued without a proposal determination date being set, even though neither of these conditions apply. Further, the requirement for notification of a proposal determination date is disapplied where the assessor decides that a proposal is incomplete. Where the requirement for notification of

a proposal determination date is disapplied under regulation 18, the requirements of regulations 7, 10, 12 and 17 are also disapplied.

The Regulations also set down the periods within which a proposal may be made, with this depending on the basis for making the proposal (regulation 21), and the timescale for making any appeal in relation to the outcome of a proposal (regulation 22).

Regulation 23 revokes the Valuation (Proposals Procedure) (Scotland) Regulations 2022 ("the 2022 Regulations"), with a saving provision, as well as revoking the instruments that have amended the 2022 Regulations. The saving will enable a proposal that has been made under the 2022 Regulations, but which is not yet disposed of as at the day on which they cease to be in force, to be dealt with. By not yet disposed of is meant that there remains open the time window during which an appeal under section 3ZB(1) of the Local Government (Scotland) Act 1975 may be made in respect of the proposal, but no appeal has yet been brought, or, alternatively, the time period for making an appeal has not yet started to run.

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