SCOTTISH STATUTORY INSTRUMENTS

2022 No. 370

RATING AND VALUATION

The Valuation Roll and Valuation Notice (Scotland) Order 2022

Made - - - -	*8th December 2022*
Laid before the Scottish Parliament	*12th December 2022*
Coming into force - -	*1st April 2023*

The Scottish Ministers make the following Order in exercise of the powers conferred by sections 1(1), 3(2)(**a**), 35(**b**) and 37(1)(**c**) of the Local Government (Scotland) Act 1975(**d**) and all other powers enabling them to do so.

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Valuation Roll and Valuation Notice (Scotland) Order 2022 and comes into force on 1 April 2023.

(2) In this Order—

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

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

"the 1992 Act" means the Local Government Finance Act 1992(**g**),

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

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

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

(**a**) Section 3(2) was amended by schedule 4 of the Local Government and Rating Act 1997 (c. 29).
(**b**) The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).
(**c**) Section 37(1) contains a definition of "prescribed" relevant to the exercise of the statutory powers under which this Order is made. The definition of "prescribed" was amended by paragraph 43(c) of schedule 13 of the Local Government Finance Act 1992 (c. 14) and S.S.I. 2016/123.
(**d**) 1975 c. 30. The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).
(**e**) 1956 c. 60.
(**f**) 1975 c. 60.
(**g**) 1992 c. 14.
(**h**) Section 3ZB was inserted by section 10(4) of the Non Domestic Rates (Scotland) Act 2020 (asp 4), which has been brought into force for limited purposes by S.S.I. 2020/327. Section 3ZB is to be amended by S.S.I. 2023/XXX.
(**i**) 1994 c. 39.
(**j**) 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 are to be transferred to the First-tier Tribunal by S.S.I. 2023/XXX.
(**k**) 2014 asp 10.

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

"material change of circumstances " has the meaning given in section 37(1) of the 1975 Act(**b**),

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

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

"Valuation Acts" means the Lands Valuation (Scotland) Act 1854(**d**), the Acts amending that Act and any other enactment relating to valuation,

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

"year of revaluation" has the meaning given in section 37(1) of the 1975 Act(**e**).

Form of valuation roll

2.—(1) Any valuation roll which comes into force on or after 1 April 2023—

(a) is to be in tabular form, and

(b) is to include, in respect of any lands and heritages listed in it, the information set out in paragraph (2) and, where applicable, paragraph (3).

(2) The following information is to be included—

(a) a description of the lands and heritages and their situation,

(b) the name or names of the proprietor, tenant and occupier of the lands and heritages, as applicable, together with a note of whether they are proprietor, tenant or occupier,

(c) the net annual value of the lands and heritages, determined in accordance with section 6(8) of the 1956 Act(**f**),

(d) the rateable value of the lands and heritages determined in accordance with, as applicable—

(i) section 6(9) of the 1956 Act(**g**) (ascertainment of gross annual value, net annual value and rateable value of lands and heritages),

(ii) section 7B of the 1956 Act(**h**) (rateable value of certain buildings used for breeding or rearing horses), or

(iii) any order made under section 6(1) of the 1975 Act(**i**) (valuation by formula of certain lands and heritages).

(**a**) 1854 c. 91. 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).

(**b**) The definition of "material change of circumstances" was amended by section 13 of the Non-Domestic Rates (Scotland) Act 2020 (asp 4).

(**c**) Section 3ZA was inserted by section 10(4) of the Non Domestic Rates (Scotland) Act 2020 (asp 4) which has been brought into force for limited purposes by S.S.I. 2020/327. Section 3ZA is to be amended by S.S.I. 2023/XX.

(**d**) 1854 c. 91.

(**e**) The definition of "year of revaluation" was 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.

(**f**) Section 6(8) was amended by schedule 6 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47) and section 76(2)(a) of the Land Reform (Scotland) Act 2016 (asp 18).

(**g**) Section 6(9) was amended by schedule 3 of the Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12) and schedule 6 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47).

(**h**) Section 7B was inserted by paragraph 4 of schedule 6 of the Local Government and Housing Act 1989 (c. 42).

(**i**) Section 6(1) was substituted by paragraph 11 of schedule 12 of the Local Government Finance Act 1988 (c. 41).

(3) The following information is to be included, where applicable—

(a) the date of the taking effect of any alteration to the entry in the valuation roll made under section 2 of the 1975 Act (alterations to the valuation roll which is in force) and required to be shown in the valuation roll by subsection (2) of that section(**a**),

(b) any apportionment note relating to the lands and heritages which is required to be entered in the valuation roll by paragraph 1 of schedule 5 of the 1992 Act (notification of addition, deletion or alteration of apportionment notes),

(c) the date of the taking effect of any alteration to the entry which is required to be shown in the valuation roll by paragraph 10 of schedule 5 of the 1992 Act as a result of the addition, deletion or amendment of an apportionment note,

(d) where the lands and heritages fall within the description in section 1 of the Valuation for Rating (Scotland) Act 1970(**b**) (buildings used for livestock production), the distinguishing mark or other indication to that effect which is required to be shown in the valuation roll by section 1(7) of that Act,

(e) where the lands and heritages consist of a salmon fishery which is required to be entered in the valuation roll by section 11(2) or (3) of the Salmon Act 1986(**c**) (cases where the assessor is required, on certain requests being made to them, to value the fishery and enter it in the valuation roll), a note to that effect,

(f) where the lands and heritages are new or improved lands and heritages within the meaning of section 2A(**d**) of the 1975 Act, an indication to that effect, in accordance with section 2A(2),

(g) where the lands and heritages fall within the description in section 7B of the 1956 Act, a note that their rateable value has been calculated in accordance with that section,

(h) where the lands and heritages are prescribed, or are of a class or description prescribed, by an order under section 6(1) of the 1975 Act, a note that their rateable value has been calculated in accordance with that Order.

Form of valuation notice

3. The notice which an assessor is required to issue by section 3(2) of the 1975 Act ("the valuation notice") in relation to lands and heritages in a valuation roll is to be in tabular form and must include—

(a) the information, as regards the lands and heritages that are the subject of the valuation notice, set out in article 2(2) and, where applicable, article 2(3) of this Order,

(b) the reason for the issue of the valuation notice,

(c) a link to the information in schedule 1 of this Order in electronic form, and

(d) an indication that the recipient may request that the information contained in schedule 1 of this Order be supplied in hard copy form, and how they may do so.

(**a**) Section 2 was amended by paragraph 32 of schedule 3 of the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23), paragraphs 13(1) and (3), 14 and 15 of schedule 2 of the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), schedule 1 of the Statute Law Repeals Act 1986 (c. 12), schedule 6 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), paragraph 100(2) of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c. 39), paragraph 12 of schedule 3, and schedule 4, of the Local Government and Rating Act 1997 (c. 29), S.S.I. 2000/285, S.S.I. 2002/158, and is to be further amended by section 10(2) of the Non-Domestic Rates (Scotland) Act 2020 (asp 4).

(**b**) 1970 c. 4. Section 1 was amended by schedule 6 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47).

(**c**) 1986 c. 62.

(**d**) Section 2A was inserted by section 3 of the Non-Domestic Rates (Scotland) Act 2020 (asp 4).

Revocations

4. The revocations in the table in schedule 2 of this Order have effect to the extent specified in column 3 of that table.

TOM ARTHUR
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
8th December 2022

SCHEDULE 1

Article 3(c)

Valuation notice information

Making a proposal

1. If you think that the values shown in this notice are too high, you may lodge a proposal in writing with our office by 31 July in the year of revaluation or four months after the date of issue of this notice, whichever is later (but see also "Time limits for making a proposal" below). You cannot lodge a proposal if the entry in the valuation roll is in accordance with a prior agreement with you.

2. Your proposal must explain why you think the valuation is wrong and how you would like the entry in the valuation roll to be changed. You must provide the specific grounds for your reasoning, any evidence for the grounds and a statement as to how the evidence supports your proposal.

Proposal Determination Date

3. We will set a Proposal Determination Date ("PDD"), giving you at least 70 days' notice, and will also provide a response to the points made in your proposal and the evidence supporting it at least 70 days before the PDD. We will make a decision on the proposal on or before the PDD. Where we consider it appropriate to reach a decision without going through the stage of setting a PDD and providing a response to a proposal, we will usually ask you to agree to this in writing. We do not however need to ask for your agreement if we amend the entry in the valuation roll in accordance with your proposal, or a subsequent agreement with you.

4. You may settle the matter by agreement with us at any time before the PDD, or before the issue of a PDD. You may also withdraw your proposal at any time before we issue a notice of decision on your proposal.

Time limits for making a proposal and for issue of decisions

5. If you are making a proposal otherwise than in connection with the issue of a valuation notice, the deadline for lodging a proposal varies depending on the circumstances in which the proposal is made:

— if you are making a proposal because you have just become a proprietor, tenant or occupier of lands and heritages, the last date for making the proposal is four months after the date on which you became proprietor, tenant or occupier,

— if you are making a proposal on the grounds that there has been a material change of circumstances since the relevant entry in the valuation roll was made, the last date for making the proposal is four months after the roll in which the relevant entry is to be found ceases to be in force,

— if you are making a proposal on the grounds that there is an error of measurement, survey or classification, or a clerical or arithmetical error, a proposal may be made at any time while the valuation roll containing the relevant entry is in force.

6. If you make a proposal but do not receive a decision on the proposal within the prescribed timescales, you will be entitled to make an appeal to the Local Taxation Chamber of the First-tier Tribunal for Scotland. The appeal will be dealt with as though we had made a decision not to alter the relevant entry in the valuation roll. In this situation, the last date for making an appeal will be worked out as follows:

— you should identify the last date for us to issue notice of a decision on your proposal, based upon the date on which you made the proposal. This is the later of (i) 30 September in the year before the revaluation year which follows the valuation to which the proposal

relates, (ii) 30 September in the financial year after the financial year in which the proposal is made, (iii) the last day of the period of 12 months beginning with the date on which the proposal is sent to us. A proposal lodged on 1 May 2023, for example, in connection with the 2023 revaluation, has a disposal deadline of 30 September 2025.

— you should then count back 70 days prior to the last date for us to issue you with a PDD. If you have not received a PDD on or before that date, you will be able to lodge an appeal during the period beginning with that date, and ending 28 days later. For instance, if the disposal deadline is 30 September 2025, the last date for us to issue you with a PDD is 22 July 2025. If we do not do so on or before that date, you may appeal on any day during the period beginning on 22 July 2025 and ending on 19 August (28 days).

7. If you were issued with a PDD, but did not receive a decision, the last date for lodging the appeal will be 28 days after the PDD.

Making an appeal

8. If you are not satisfied with the decision on your proposal, you may lodge an appeal against the decision with the Local Taxation Chamber of the First-Tier Tribunal for Scotland ("the First-tier Tribunal") including all the information required under the Tribunal rules. The requirements are set out in the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022. There will be no scope to appeal if we change the entry in the valuation roll in accordance with your proposal, or in line with an agreement we make with you after making your proposal.

9. You may lodge an appeal within 28 days of the day the notice of decision on your proposal is presumed to have been received, in other words 30 days after the decision has been issued. (See above in relation to the situation where no notice of decision is issued).

10. Where certain conditions apply, an application may be made to the First-tier Tribunal for the appeal to be dealt with instead by the Upper Tribunal for Scotland, by which the valuation appeals functions of the Lands Tribunal for Scotland are to be exercised. This can only be done on the basis that at least one of a number of conditions is met, for example that the facts of the case are highly complex or technical, or that the case involves the giving of expert evidence which is highly complex or technical.

11. Once the appeal has been dealt with by the First-tier Tribunal or, where relevant, the Upper Tribunal, you will have a right of onward appeal, to the Lands Valuation Appeal Court.

Powers of the assessor to change a valuation

12. In certain circumstances we may change a valuation, with effect from the start of the financial year, even though no proposal or appeal has been made. For instance we may:

— correct any error of measurement, survey or classification or any clerical or arithmetical error; and

— take account of any material change of circumstances, this being a change affecting the value of the lands and heritages.

13. In such a case where we change the entry in the valuation we will issue a new notice in relation to which you will have the right to lodge a proposal.

SCHEDULE 2

Article 4

Revocations

Title	*Reference*	*Extent of revocation*
The Valuation Roll and Valuation Notice (Scotland) Order 1989	S.I. 1989/2385	The whole Order
The Local Government Finance (Consequential Amendments) (Scotland) Order 1993	S.I. 1993/576	Article 4
The Valuation Roll and Valuation Notice (Scotland) Amendment Order 1995	S.I. 1995/573	The whole Order

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes provision on the form of valuation rolls and valuation notices.

Article 2 prescribes the form of a valuation roll which comes into force on or after 1 April 2023.

Article 3, together with schedule 1, sets out the information that is to be included in or via valuation notices issued on or after 1 April 2023.

Article 4, together with schedule 2, provides for the revocation of the Valuation Roll and Valuation Notice (Scotland) Order 1989, with effect from 1 April 2023.

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