

2022 No.

RATING AND VALUATION

The Valuation Timetable (Scotland) Amendment Order 2022

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| <i>Made</i> | - - - - | 2022 |
| <i>Laid before the Scottish Parliament</i> | | April 2022 |
| <i>Coming into force</i> | - - | April 2022 |

The Scottish Ministers make the following Order in exercise of the powers conferred by sections 13(1) and 42(1) 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 2022 and comes into force on X April 2022.

Amendment of the principal Order

2. In the Valuation Timetable (Scotland) Order 1995(b), in the Schedule(c)—

- (a) after the second entry in column 1, insert as a new row—
“Publication by the assessor of a draft of the valuation roll, in accordance with section 1B of the Local Government (Scotland) Act 1975(d)”,
- (b) after the second entry in column 2, insert as a new row—
“30 November in the year preceding a year of revaluation.”.

(a) 1956 c.60. 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). 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),

(b) S.I. 1995/164.

(c) There are amendments to the Schedule which are not relevant to this Order.

(d) 1975 c.30. Section 1B was inserted into the Local Government (Scotland) Act 1975 by section 8 of the Non-Domestic Rates (Scotland) Act 2020 (asp 8).

Name
A member of the Scottish Government

St Andrew's House,
Edinburgh
Date

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Valuation Timetable (Scotland) Order 1995, in line with the introduction of a requirement for assessors to publish a draft valuation roll for each valuation area, prior to a valuation roll being made up under section 1(1) of the Local Government (Scotland) Act 1975 (c.30). It sets out the date in the year preceding a revaluation year on which assessors must publish the draft roll.