



The Scottish Parliament  
Pàrlamaid na h-Alba

Published 25 May 2022  
SP Paper 180  
7th Report 2022 (Session 6)

## **Local Government, Housing and Planning Committee**

# **Subordinate Legislation: Non-Domestic Rates (Valuation Notices) (Scotland) Regulations 2022**



**Published in Scotland by the Scottish Parliamentary Corporate Body.**

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# Local Government, Housing and Planning Committee

To consider and report on matters relating to local government, housing and planning falling within the responsibility of the Cabinet Secretary for Social Justice, Housing and Local Government and the Cabinet Secretary for Finance and the Economy, and matters relating to the Local Government Boundary Commission and local governance review and democratic renewal within the responsibility of the Deputy First Minister.



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# Committee Membership



**Convener**  
**Ariane Burgess**  
Scottish Green Party



**Deputy Convener**  
**Willie Coffey**  
Scottish National Party



**Miles Briggs**  
Scottish Conservative  
and Unionist Party



**Mark Griffin**  
Scottish Labour



**Paul McLennan**  
Scottish National Party



**Marie McNair**  
Scottish National Party



**Annie Wells**  
Scottish Conservative  
and Unionist Party

# The Regulations

1. The [Non-Domestic Rates \(Valuation Notices\) \(Scotland\) Regulations 2022](#) were laid before the Parliament on 4 May 2022 and referred to the Local Government, Housing and Planning Committee.
2. The Regulations require that draft and final valuation notices relating to the making up of a valuation roll for properties valued as certain categories, listed in the schedule, include an indication as to where the addresses of the properties the rental evidence of which was taken into account in determining the basic valuation rate (defined as the rate per square metre) for the property, can be accessed.
3. The Regulations also require that draft valuation notices contain a statement to the effect that the notice is being issued in connection with the making up of a valuation roll in preparation for a year of revaluation.
4. Finally, the Regulations provide that a draft valuation notice may be issued electronically where this is agreed in writing between the assessor and the recipient.
5. The Regulations are subject to the affirmative procedure (Rule 10.6).

## Committee Consideration

6. At its meeting on 10 May 2022, the Delegated Powers and Law Reform Committee considered the instrument and determined that it did not need to draw the attention of the Parliament to the instrument on any grounds within its remit.
7. At its meeting on 15 March 2022, the Committee took evidence on the Regulations from-
  - Tom Arthur, Minister for Public Finance, Planning and Community Wealth;
  - Anouk Berthier, Non-Domestic Rates Policy; and
  - Susan Robb, Lawyer, Scottish Government.
8. The meeting papers and Official Report of the session can be accessed on the [Committee's website](#).
9. Following evidence, the Minister moved motion S6M-04283—That the Local Government, Housing and Planning Committee recommends that the Non-Domestic Rates (Valuation Notices) (Scotland) Regulations 2022 be approved.
10. The motion was agreed to.

# Conclusion

11. The Local Government, Housing and Planning Committee recommends that the Non-Domestic Rates (Valuation Notices) (Scotland) Regulations 2022 be approved.



