

2022 No. 126

RATING AND VALUATION

**The Non-Domestic Rates (Valuation Roll) (Modification)
(Scotland) Regulations 2022**

Made - - - - *31st March 2022*

Coming into force - - *1st April 2022*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 2A(7)(b) of the Local Government (Scotland) Act 1975(a) and all other powers enabling them to do so.

In accordance with section 2A(8) of that Act the Scottish Ministers have consulted such persons as they consider appropriate.

In accordance with section 2A(10)(b) of that Act a draft of these Regulations has been laid before and approved by resolution of the Scottish Parliament.

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rates (Valuation Roll) (Modification) (Scotland) Regulations 2022 and come into force on 1 April 2022.

Modification of section 2A of the Local Government (Scotland) Act 1975

2.—(1) Section 2A (mark in valuation roll for new or improved properties) of the Local Government (Scotland) Act 1975 is modified as follows.

(2) In subsection (5)—

(a) in paragraph (a)—

(i) omit “and” in the last place it occurs,

(ii) the words from “by the erection” to “heritages,” become sub-paragraph (i),

(iii) after sub-paragraph (i) insert—

“(ii) by the installation of solar cells or solar panels, as specified in paragraph (n) of table 1 of the schedule of the 2000 Regulations, to the extent that the solar cells or solar panels fall within class 1 or class 2 in the schedule of the 2000 Regulations,

(iii) by the installation of plant and machinery, to the extent that the plant and machinery falls within class 4 in the schedule of the 2000 Regulations, and”,
and

(a) 1975 c. 30. Section 2A was inserted by section 3 of the Non-Domestic Rates (Scotland) Act 2020 (asp 4).

(b) in paragraph (b), omit sub-paragraph (ii) and the “or” which immediately precedes it.

(3) After subsection (11) insert—

“(12) In subsection (5)(a), “the 2000 Regulations” means the Valuation for Rating (Plant and Machinery) (Scotland) Regulations 2000(a).”.

St Andrew’s House,
Edinburgh
31st March 2022

TOM ARTHUR
Authorised to sign by the Scottish Ministers

(a) S.S.I. 2000/58, which was amended by S.S.I. 2001/115 and S.S.I. 2008/360.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations modify the definition of “relevant increase” in the rateable value of lands and heritages in section 2A(5) of the Local Government (Scotland) Act 1975.

Regulation 2(2) provides that the installation of specified plant and machinery can cause a “relevant increase”, if other conditions in the definition are met. This includes, in certain circumstances, the installation of solar cells or solar panels.

Regulation 2(2) also removes provision that excludes from the definition an increase in the rateable value of lands and heritages that is caused, in whole or part, by a change in the way the lands and heritages are being used.

Regulation 2(3) makes a change consequential upon regulation 2(2).

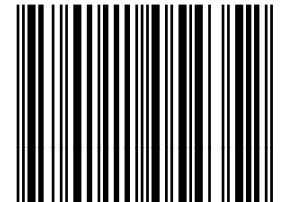
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