



Transport (Scotland) Act 2001

2001 asp 2

PART

ROAD USER CHARGING

Road user charging schemes

59 Non-domestic rating exemption

After section 8AA of the Valuation and Rating (Scotland) Act 1956 (c. 60) there shall be inserted—

“8B Property used for road user charging scheme to be excluded from valuation roll

- (1) There shall not be entered in the valuation roll any lands and heritages—
 - (a) that consist of a road in respect of which charges are imposed by a charging scheme made under Part 3 of the Transport (Scotland) Act 2001 (asp 2); or
 - (b) subject to subsection (2) below, that are used solely for or in connection with the operation of such a scheme.
- (2) Lands and heritages such as are mentioned in subsection (1)(b) above do not include office buildings.”.