



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 2

ADMINISTRATION AND ENFORCEMENT OF NON-DOMESTIC RATES

Valuation roll

5 Entering of parks in valuation roll

- (1) Section 19 of the 1963 Act (certain parks not to be entered in the valuation roll) is amended as follows.
- (2) In subsection (1)—
- (a) for “Subject to subsections (1A) and (1B) below,” substitute “ This section applies to ”,
 - (b) for “and any building” substitute “ including in each case any building ”,
 - (c) the words “, shall not be entered in the valuation roll” are repealed.
- (3) For subsections (1A) to (1C) substitute—
- “(1ZA) An entry is to be made in the roll in respect of any part of the lands and heritages which falls within either subsection (1ZB) or (1ZC).
- (1ZB) A part falls within this subsection if the part is occupied by a person or body other than the person or body mentioned in paragraph (a) or, as the case may be, (b) of subsection (1).
- (1ZC) A part falls within this subsection if—
- (a) the part is occupied by the person or body mentioned in paragraph (a) or, as the case may be, (b) of subsection (1), and
 - (b) persons may be required to pay for access to facilities on the part or for goods or services provided on it.
- (1ZD) The remainder of the lands and heritages is not to be entered in the roll.”.

Changes to legislation: Non-Domestic Rates (Scotland) Act 2020, Section 5 is up to date with all changes known to be in force on or before 08 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

Commencement Information

II [S. 5](#) in force at 1.4.2023 by [S.S.I. 2020/327](#), [sch.](#)

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Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing S.S.I. 2020/327, sch. by [S.S.I. 2021/120 reg. 2\(2\)](#)