

SCHEDULE 2

PART 1

Consequential amendments and repeals of primary legislation

The Local Government etc. (Scotland) Act 1994

10.—(1) The Local Government etc. (Scotland) Act 1994⁽¹⁾ is amended in accordance with subparagraphs (2) to (4).

(2) In section 27(6C)(b) (valuation areas and authorities and appointment of assessors etc.) for “a valuation appeal committee constituted in relation to the area of the local authority which appointed the assessor” substitute “the First-tier Tribunal for Scotland”.

(3) In section 29 (valuation appeal panels and valuation appeal committees)—

(a) in subsection (1) for “with effect from 1st April 1996” substitute “between 1st April 1996 and 31st March 2023”,

(b) after subsection (1) insert—

“(1A) With effect from 1st April 2023 the First-tier Tribunal for Scotland must hear and determine the appeals and complaints specified in subsection (1)(a)(i) and (ii).”,

(c) for subsection (6) substitute—

“(6) The provisions of the Valuation Acts with regard to appeals and complaints apply, with any necessary modifications—

(i) between 1st April 1996 and 31st March 2023 to a committee constituted under this section in the same manner as they applied before 1st April 1996 to a committee constituted under the 1975 Act, and

(ii) from 1st April 2023 to the First-tier Tribunal for Scotland in the same manner as they applied before that date to a committee constituted under this section.”.

(4) In section 61 (interpretation of Part 1) after the entry for “existing local authority” insert—

““the First-tier Tribunal for Scotland” means the First-tier Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014;”.

(1) 1994 c. 39. Paragraph (6C) added to section 27 by the Local Government in Scotland Act 2003 [asp 1](#), section 32(2)(a).