

SCHEDULE 2

PART 1

Consequential amendments and repeals of primary legislation

Local Government (Scotland) Act 1975

6.—(1) The Local Government (Scotland) Act 1975⁽¹⁾ is amended in accordance with subparagraphs (2) to (6).

(2) In section 2 (alterations to valuation roll which is in force)—

- (a) in subsection (1A) for “court, tribunal or valuation appeal committee” substitute “court or tribunal”,
- (b) in subsection (3) for “a valuation appeal committee” substitute “the First-tier Tribunal for Scotland”, and
- (c) in paragraph (3A) for “the valuation appeal committee” substitute “the First-tier Tribunal for Scotland”.

(3) In section 3ZA (proposal to alter entry in valuation roll) in paragraph (c) of subsection (4), after “valuation appeal committee” insert “or the First-tier Tribunal for Scotland”.

(4) In section 3ZB (appeal to valuation appeal committee)—

- (a) the heading becomes “Appeal to the First-tier Tribunal”, and
- (b) in all places where “valuation appeal committee” appears substitute “First-tier Tribunal for Scotland”.

(5) In section 37(1) (general interpretation)—

- (a) after the entry for “apportionment note” insert—

““the First-tier Tribunal for Scotland” means the First-tier Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014;”,
- (b) in the entry for “material change of circumstances” in sub-paragraph (a)—
 - (i) after “situated” insert “, the First-tier Tribunal for Scotland, ”,
 - (ii) for “Tribunal” where it last appears substitute “those Tribunals”.

(1) 1975 c. 30. Section 2(1A) inserted by the Local Government and Rating Act 1997 (c. 29), schedule 3 paragraph 12(b). Section 2(3) amended by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31) (“the 1984 Act”), section 21 and schedule 2 paragraph 15. Sections 3ZA and 3ZB inserted by the Non-Domestic Rates (Scotland) Act 2020 (asp 4) (“the 2020 Act”), section 10(4). Section 37(1) relevantly amended by the 1984 Act, schedule 2 paragraph 17, the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), schedule 6 and the 2020 Act, section 13.