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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 76**

**RATING AND VALUATION**

**Act of Sederunt (Valuation Appeal Rules Amendment) 2023**

<i>Made</i>	- - - -	<i>14th March 2023</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>15th March 2023</i>
<i>Coming into force</i>	- -	<i>1st April 2023</i>

The Court of Session makes this Act of Sederunt under the powers conferred by section 6(1) of the Rating and Valuation Act 1952(1) and all other powers enabling it to do so.

**Citation, commencement and interpretation, etc.**

1.—(1) This Act of Sederunt may be cited as the Act of Sederunt (Valuation Appeal Rules Amendment) 2023.

(2) It comes into force on 1st April 2023.

(3) In this Act of Sederunt, “the 1982 Rules” means the Act of Sederunt (Valuation Appeal Rules Amendment) 1982(2).

(4) A certified copy is to be inserted in the Books of Sederunt.

**Amendment of the 1982 Rules**

2.—(1) The 1982 Rules are amended in accordance with this paragraph.

(2) In rule 1 (citation and commencement) insert—

(a) for the heading substitute “*Citation, commencement and interpretation, etc.*”;

(b) after paragraph (1) insert—

“(1A) In this Act of Sederunt, “the Tribunal” means the tribunal that made the determination under section 7 of the Valuation of Lands (Scotland) Act 1879(3).”.

(3) For rule 3 (amendments to Valuation Appeal Rules) substitute—

“3. A party appealing by way of stated case against the determination of the Tribunal under section 7 of the Valuation of Lands (Scotland) Act 1879 must apply to it for a written

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(1) 1952 c. 47, last amended by Local Government and Rating Act 1997 c. 29, section 33(2) and schedule 4.

(2) S.I. 1982/1506, last amended by S.S.I. 2011/191.

(3) 1879 c. 42. Section 7 was last amended by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 13 and is prospectively amended by S.S.I. 2023/48.

statement of reasons for its decision, unless a statement has already been issued by the Tribunal under rule 17(4) of the First-tier Tribunal for Scotland Local Taxation Chamber Rules of Procedure 2022(4) or, as the case may be, rule 29(2)(b) of the Upper Tribunal for Scotland Local Taxation Rules of Procedure 2022(5).”.

- (4) Omit “the clerk to” wherever it occurs.
- (5) Omit “the Committee or” wherever it occurs.

### **Transitory provision**

3.—(1) This paragraph applies between 1st April 2023 and 30th September 2023 in respect of appeals under section 7 of the Valuation of Lands (Scotland) Amendment Act 1879(6).

(2) A party appealing by way of stated case against the determination of a Valuation Appeal Committee must apply to that Committee for a written statement of the reasons for its decision, unless such a statement has been issued by it under regulation 18 of the Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Regulations 1995(7).

(3) For the purposes of requesting a written statement mentioned in sub-paragraph (2), references to “the Tribunal” in rules 4 to 7 of the 1982 Rules(8) are to be read as references to “the Valuation Appeal Committee (being the valuation appeal committee constituted for the valuation area under section 29(1)(a) of the Local Government etc. (Scotland) Act 1994)”.

(4) In this paragraph, “Valuation Appeal Committee” means a valuation appeal committee constituted for each valuation area under section 29(1)(a) of the Local Government etc. (Scotland) Act 1994(9).

Edinburgh  
14th March 2023

*CJM SUTHERLAND*  
Lord President  
I.P.D.

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(4) S.S.I. 2022/364, prospectively amended by S.S.I. 2023/40.  
(5) S.S.I. 2022/365, prospectively amended by S.S.I. 2023/40.  
(6) 1879 c. 42. Section 7 was last amended by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 13 and is prospectively amended by S.S.I. 2023/48.  
(7) S.I. 1995/572, revoked with savings by S.S.I. 2023/45.  
(8) Rules 4 to 7 were amended by S.I. 1986/641.  
(9) 1994 c. 39. Section 29 is prospectively amended by S.S.I. 2023/45.

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## EXPLANATORY NOTE

*(This note is not part of the Act of Sederunt)*

This Act of Sederunt amends the Act of Sederunt (Valuation Appeal Rules Amendment) 1982 (“the 1982 Rules”) in consequence of the transfer on 1st April 2023 of Valuation Appeal Committee functions to the First-tier Tribunal for Scotland (Local Taxation Chamber) and of the Lands Tribunal for Scotland’s valuation rating appeals functions to the Upper Tribunal for Scotland.

Paragraph 2(3) amends rule 3 of the 1982 Rules so that, when appealing by way of stated case, the party doing so is required to request a written statement of the Tribunal’s decisions from the Tribunal unless the Tribunal has already issued a statement of its reasons.

Paragraph 2(4) and (5) makes amendments in consequence of the transfer of jurisdiction from the Valuation Appeal Committee and Lands Tribunal for Scotland to the First-tier Tribunal for Scotland and the Upper Tribunal for Scotland respectively.

Paragraph 3 makes transitory provision so that between 1st April 2023 and 30th September 2023, where a party wishes to appeal a decision of a Valuation Appeal Committee to the Lands Valuation Appeal Court by stated case, the party must request a written statement of the reasons for the decision from the Valuation Appeal Committee. This transitory provision is in consequence of transitory and saving provision made by the First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 ([S.S.I. 2023/45](#)) and in respect of the Valuation Appeals Committees, to facilitate stated cases being made by the Committees during the transitory period.