



# Local Government Finance Act 1992

## 1992 CHAPTER 14

### PART II

#### COUNCIL TAX: SCOTLAND

##### *Appeals*

#### **82** Appeal procedure.

- (1) The Secretary of State may by regulations make provision for the procedure to be followed in appeals under this Part to a valuation appeal committee.
- (2) Regulations under this section may include provision—
  - (a) as to the time within which any proceedings before the committee are to be instituted;
  - (b) for requiring persons to attend to give evidence and produce documents and for granting to any person such recovery of documents as might be granted by the Court of Session; and
  - (c) as to the manner in which any decision of the committee is to be implemented.
- (3) Any person who fails to comply with any requirement imposed by regulations under paragraph (b) of subsection (2) above shall be guilty of an offence and liable on summary conviction to a fine not exceeding level 1 on the standard scale.
- (4) Any party to an appeal under this Part may appeal against a decision of the valuation appeal committee on a point of law to the Court of Session.
- (5) Neither section 1(3A) of the <sup>M1</sup>Lands Tribunal Act 1949 nor section 15 of the <sup>M2</sup>Local Government (Financial Provisions) (Scotland) Act 1963 shall apply to appeals to or from a valuation appeal committee under this Part.
- (6) It shall be a defence for a person charged with an offence under subsection (3) above to prove that he had a reasonable excuse for acting as he did.

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*Status: Point in time view as at 06/03/1992. This version of this provision has been superseded.*

**Changes to legislation:** Local Government Finance Act 1992, Section 82 is up to date with all changes known to be in force on or before 23 September 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)

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#### **Marginal Citations**

**M1** 1949 c. 42.

**M2** 1963 c. 12.

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