

SCHEDULE 1

Regulation 5

Transitional and saving provisions

Appeals and applications in progress before a valuation appeal committee immediately prior to 1 April 2023 to transfer to the First-tier Tribunal

1. Any appeal or application made to a valuation appeal committee, including an application to refer a case to the Lands Tribunal for Scotland, in progress or pending immediately prior to 1 April 2023 but not yet determined and any proceedings before a valuation appeal committee in progress or pending immediately prior to that date is to be transferred to and must be completed by the First-tier Tribunal.

2. An appeal under paragraph 1, where the conditions in either paragraph 3 or 4 are met, is taken to have been made to a valuation appeal committee for the purposes of this schedule.

3. The conditions in this paragraph are that—

(a) a notice of appeal was lodged—

(i) prior to 1 April 2023,

(ii) with an assessor or on the levying authority (as the case may be) in accordance with regulation 10, 22, 23 or 24 of the 1993 Regulations or regulation 3(2) of the 1995 Regulations, and

(b) the appeal has not been withdrawn or otherwise disposed of.

4. The conditions in this paragraph are that—

(a) a person made a proposal for alteration of a valuation list in accordance with regulation 5 of the 1993 Regulations,

(b) the proposal has not been withdrawn or otherwise disposed of,

(c) the assessor is of the opinion that the proposal is not well-founded, and

(d) the date on which the assessor is required to refer the disagreement between him and the proposer as an appeal to the relevant local valuation panel, in accordance with regulation 15 of the 1993 Regulations, has been reached or has passed.

Appeals initiated before transfer – savings provisions

5. Regulations 10 and 22 to 24 of the 1993 Regulations continue to have effect as they did immediately before 1 April 2023 in respect of a notice of appeal served in accordance with the relevant regulation on an assessor or the levying authority (as the case may be) before that date, but with any reference to “the secretary of the relevant local valuation panel” or “the secretary or assistant secretary of the relevant local valuation panel” treated as if it were a reference to “the First-tier Tribunal”.

6. Regulation 15 of the 1993 Regulations continues to have effect as it did immediately before 1 April 2023 in respect of a proposal served on an assessor in accordance with regulations 5 and 6 of those Regulations before that date, but with the reference in paragraph (1) of regulation 15 to “the relevant local valuation panel” treated as if it were a reference to “the First-tier Tribunal”.

7. Regulation 3 of the 1995 Regulations continues to have effect as it did immediately before 1 April 2023 in respect of any appeal lodged with an assessor before that date, but with any reference in that regulation to “the secretary” treated as if it were a reference to “the First-tier Tribunal”.

8. Regulations 6 and 7 of the Valuation Appeal Committee (Procedure in Civil Penalty Appeals) (Scotland) Regulations 2020(1) continue to have effect as they did immediately before 1 April 2023 in respect of a notice of appeal made in accordance with regulation 4 of those Regulations before that date, but with any reference to “the secretary” or “the committee” treated as if it were a reference to “the First-tier Tribunal”.

Preparation of stated case for the purposes of appeal – transitory provision

9. The amendments made by paragraph 10(3) of schedule 2 of these Regulations to section 29 of the 1994 Act have effect subject to paragraph 10.

10. Between 1 April 2023 and 30 September 2023, the function of preparing a stated case (including the provision, if necessary, of a written statement of the reasons for a decision) for the purpose of an appeal to the Lands Valuation Appeal Court may be exercised by—

- (a) the valuation appeal committee constituted under section 29(1) of the 1994 Act which made the decision that a party is seeking to appeal, or
- (b) where the party seeking to appeal has requested that the committee specified in (a) agree to prepare such a stated case and it has within 28 days either declined or not responded to that request, the First-tier Tribunal for Scotland.

Written statements of decisions – savings provision

11. Paragraph 16 of schedule 2 of these Regulations has effect subject to paragraph 12.

12. Regulation 18 of the 1995 Regulations continues to have effect as it did immediately before 1 April 2023 for the purpose of an appeal by way of stated case in accordance with rule 3 of the Act of Sederunt (Valuation Appeal Rules Amendment) 1982(2).

Decisions, directions and orders of valuation appeal committees to continue in force

13. Any decision (whether or not called a decision), direction or order given or made in, or in respect of a representation, application or appeal to, any proceedings before a valuation appeal committee, which is given or made immediately prior to 1 April 2023, remains in force on and after that date as if it were a decision, direction or order of the First-tier Tribunal.

Time limits in respect of appeals and applications, and proceedings before, valuation appeals committees to carry over to the First-tier Tribunal

14. Any time limit which has started to run prior to 1 April 2023 in respect of an appeal (including an unexercised right of appeal) or application or proceedings before a valuation appeal committee (and which has not expired) continues to apply where appeals, applications or proceedings are transferred to the First-tier Tribunal.

Unexercised right of appeal to the Lands Valuation Appeal Court, if exercised, remains as an appeal to the Lands Valuation Appeal Court

15. Where in respect of a decision of a valuation appeal committee before 1 April 2023 there lies a right of appeal to the Lands Valuation Appeal Court which has not been exercised before that date but is still exercisable, any appeal on or after 1 April 2023 is to be to the Lands Valuation Appeal Court but, subject to paragraph 17, is to be treated as if the decision had been made by the First-tier Tribunal.

(1) [S.S.I. 2020/382](#).

(2) [S.I. 1982/1506](#). Relevantly amended by [S.I. 1986/641](#), rule 2.

Exercised right of appeal to the Lands Valuation Appeal Court

16. Where in respect of a decision of a valuation appeal committee before 1 April 2023, there lies a right of appeal to the Lands Valuation Appeal Court which has been exercised before that date—

- (a) the appeal continues, but
- (b) subject to paragraph 17, the appeal is to be treated as an appeal from the First-tier Tribunal to the Lands Valuation Appeal Court.

Appeals to the Lands Valuation Appeal Court – savings provision

17. In respect of an appeal of the kind specified in paragraph 15 or 16, the functions of a valuation appeal committee in relation to the preparation of a stated case continue to have effect until 1 October 2023 as they had effect prior to 1 April 2023.

Unexercised right of appeal to the Court of Session, if exercised, is an appeal to the Upper Tribunal

18. Where in respect of a decision of a valuation appeal committee before 1 April 2023, there lies a right of appeal to the Court of Session, which has not been exercised before that date but is still exercisable—

- (a) any appeal on or after 1 April 2023 is to be to the Upper Tribunal as if the decision had been made by the First-tier Tribunal, and
- (b) the appeal is to be an appeal from the First-tier Tribunal for the purposes of section 46(1) of the 2014 Act.

Exercised right of appeal to the Court of Session to be completed by the Upper Tribunal

19. Where in respect of a decision of a valuation appeal committee before 1 April 2023, there lies a right of appeal to the Court of Session, which has been exercised before that date but not completed, the appeal and any proceedings in relation to that appeal in progress immediately before that date transfers to and is to be completed by the Upper Tribunal as if the decision had been made by the First-tier Tribunal and it was an appeal to the Upper Tribunal or proceedings in the Upper Tribunal for the purposes of section 46(1) of the 2014 Act.

Unexercised right of appeal to the Lands Tribunal for Scotland, if exercised, is an appeal to the Upper Tribunal

20. Where in respect of a decision of a valuation appeal committee before 1 April 2023 not to refer a case to the Lands Tribunal for Scotland for determination by virtue of section 1(3A) of the Lands Tribunal Act 1949⁽³⁾ there lies a right of appeal to that Tribunal under regulation 6(1) of the 1995 Regulations, which has not been exercised before that date but is still exercisable—

- (a) any such appeal on or after 1 April 2023 is to be to the Upper Tribunal, and
- (b) is to be treated as if the decision had been made by the First-tier Tribunal.

(3) 1949 c. 42. Relevant amendments made by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 12(1), the Local Government and Housing Act 1989 (c. 42), section 145, schedule 6 paragraph 1 and S.I. 2009/1307, paragraph 11.

SCHEDULE 2

Regulation 6

PART 1

Consequential amendments and repeals of primary legislation

Lands Tribunal Act 1949

- 1.—(1) The Lands Tribunal Act 1949 is amended in accordance with subparagraphs (2) and (3).
- (2) In section 1 (establishment of the Lands Tribunal for Scotland and jurisdiction)—
- (a) in all places where “a valuation appeal committee”, “valuation appeal committees” or “the committee” appears substitute “the First-tier Tribunal for Scotland”,
 - (b) in subsection (3BA) for “the decision” substitute “a decision”.
- (3) In section 8 (interpretation) after the entry for “arbitrator” insert—
- ““First-tier Tribunal for Scotland” means the First-tier Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014.”.

Valuation and Rating (Scotland) Act 1956

- 2.—(1) The Valuation and Rating (Scotland) Act 1956(4) is amended in accordance with subparagraphs (2) and (3).
- (2) In section 14 (stated case to Lands Valuation Appeal Court to set forth reasons for decision) for “Valuation Appeal Committee” substitute “First-tier Tribunal for Scotland”.
- (3) In section 43 (interpretation)—
- (a) omit the entry for “Valuation Appeal Committee”,
 - (b) after the entry for “drain” insert—
- ““First-tier Tribunal for Scotland” means the First-tier Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014;”.

Local Government (Financial Provisions) (Scotland) Act 1963

- 3.—(1) The Local Government (Financial Provisions) (Scotland) Act 1963(5) is amended in accordance with subparagraphs (2) and (3).
- (2) In section 15 (proceedings in appeals)—
- (a) in subsections (1) and (1C) for “a valuation appeal committee” substitute “the First-tier Tribunal for Scotland”,
 - (b) in paragraph (b) of subsection (1A) for “committee” substitute “First-tier Tribunal for Scotland”,
 - (c) for subsection (2AA) substitute—
- “(2AA) The First-tier Tribunal, on the joint application of the assessor and an appellant or complainer made in accordance with its rules of procedure, shall refer the appeal or complaint to the Upper Tribunal for Scotland for determination under section 1(3A) of the Lands Tribunal Act 1949.”,

(4) 1956 c. 60.

(5) 1963 c. 12. Subsections (1A)-(1C) inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 19; subsection (2AA) inserted by Local Government and Housing Act 1989 (c. 42), section 145, schedule 6 paragraph 2(a) and subsection (2A) inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 12(2).

- (d) subsections (2), (2A), (3) and (4) are repealed.
- (3) In section 26 (interpretation) after the entry for “the Act of 1958” insert—
““the First-tier Tribunal for Scotland” means the First-tier Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014;”.

Local Government (Scotland) Act 1966

- 4.—(1) The Local Government (Scotland) Act 1966⁽⁶⁾ is amended in accordance with subparagraphs (2) and (3).
- (2) In section 22 (complaints regarding omissions from the valuation roll)—
 - (a) in both places where “Valuation Appeal Committee” appears substitute “First-tier Tribunal for Scotland”, and
 - (b) omit the closing words after sub-paragraph (1)(b).
- (3) In section 23(1) (amendment of section 7 of the Valuation of Lands (Scotland) Amendment Act 1879) after “Valuation Appeal Committee” insert “or the First-tier Tribunal for Scotland”.

Local Government (Scotland) Act 1973

- 5. In section 49 of the Local Government (Scotland) Act 1973⁽⁷⁾ (provisions supplementary to sections 45 to 48) paragraph (1A) is repealed.

Local Government (Scotland) Act 1975

- 6.—(1) The Local Government (Scotland) Act 1975⁽⁸⁾ 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—

⁽⁶⁾ 1966 c. 51.

⁽⁷⁾ 1973 c. 65. Subsection (1A) added by Local Government (Scotland) Act 1975 (c. 30), schedule 6 Part II paragraph. 46(b).

⁽⁸⁾ 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.

Draft Legislation: This is a draft item of legislation. This draft has since been made as a Scottish Statutory Instrument: *The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 No. 45*

““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”.

Rating (Disabled Persons) Act 1978

7.—(1) The Rating (Disabled Persons) Act 1978⁽⁹⁾ is amended in accordance with subparagraphs (2) and (3).

(2) In section 4(8) (rebates for lands and heritages with special facilities for disabled persons) —

- (a) in all places where “valuation appeal committee” appears substitute “First-tier Tribunal for Scotland”, and
- (b) in both places where “that committee” appears substitute “that Tribunal”.

(3) In section 5(7) (rebates for institutions in Scotland for the disabled)—

- (a) in all places where “valuation appeal committee” appears substitute “First-tier Tribunal for Scotland”, and
- (b) in both places where “that committee” appears substitute “that Tribunal”.

(4) In section 8(1) (interpretation) after the entry for “disabled person” insert—

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

Local Government Finance Act 1992

8.—(1) The Local Government Finance Act 1992⁽¹⁰⁾ is amended in accordance with subparagraphs (2) to (9).

(2) In section 80(8)(d) (reduced amounts) for “a valuation appeal committee” substitute “the First-tier Tribunal for Scotland”.

(3) In section 81 (appeal to valuation appeal committee)—

- (a) the heading becomes “Appeal to the First-tier Tribunal”,
- (b) in the opening words of subsection (1) for “a valuation appeal committee” substitute “the First-tier Tribunal for Scotland”,
- (c) in the closing words of subsection (1) for “the committee” substitute “the First-tier Tribunal for Scotland”.

(4) In section 82 (appeal procedure)—

- (a) in subsections (1) and (5) for “a valuation appeal committee” substitute “the First-tier Tribunal for Scotland”,
- (b) in subsection (2)(a) and (c) for “committee” substitute “(First-tier Tribunal for Scotland”, and
- (c) subsection (4) is repealed.

(5) In section 87(6) (alteration of lists) for “a valuation appeal committee” substitute “the First-tier Tribunal for Scotland”.

⁽⁹⁾ 1978 c. 40. Subsection (7) added to section 5 by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 5(1)(c).

⁽¹⁰⁾ 1992 c. 14. Definition of “valuation appeal committee” in section 99(1) substituted by the Local Government etc. (Scotland) Act 1994 (c. 39), schedule 13 paragraph 176(12)(d).

(6) In section 99(1) (Interpretation of Part II) the entry for “valuation appeal committee” is repealed.

(7) In section 116(1) (interpretation) after the entry for “financial year” insert—

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

(8) In paragraph 3(2) of schedule 3 (penalties) for “a valuation appeal committee” substitute “the First-tier Tribunal for Scotland”.

(9) In paragraph 2 of schedule 6 (completion of new buildings: Scotland) in both places where it appears for “valuation appeal committee” substitute “First-tier Tribunal for Scotland”.

Tribunals and Inquiries Act 1992

9. In Part II of schedule 1 of the Tribunals and Inquiries Act 1992(**11**) (scottish tribunals to which this Act applies), entry 58 of the table specifying a valuation appeal committee as a tribunal concerned with rates is repealed.

The Local Government etc. (Scotland) Act 1994

10.—(1) The Local Government etc. (Scotland) Act 1994(**12**) 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;”.

(11) 1992 c. 53.

(12) 1994 c. 39. Paragraph (6C) added to section 27 by the Local Government in Scotland Act 2003 asp 1, section 32(2)(a).

The Water Industry Act (Scotland) 2002

11.—(1) The Water Industry Act 2002(**13**) is amended in accordance with subparagraphs (2) and (3).

(2) In section 37(3)(b)(i) (collection of charges by local authority) for “a valuation appeal committee (constituted under section 29 of the 1994 Act)” substitute “the First-tier Tribunal for Scotland”.

(3) In section 70 (interpretation) after the entry for “financial year” insert—

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

Non-Domestic Rates (Scotland) Act 2020

12.—(1) The Non-Domestic Rates (Scotland) Act 2020(**14**) is amended in accordance with subparagraphs (2) and (3).

(2) In section 31 (penalties under section 30: appeals and enforcement) in all places where “a valuation appeal committee” or “the valuation appeal committee” appears substitute “the First-tier Tribunal for Scotland”.

(3) In section 34 (penalties under section 33: appeals) in all places where “a valuation appeal committee” or “the valuation appeal committee” appears substitute “the First-tier Tribunal for Scotland”.

(4) In section 42 (interpretation) before the first entry insert—

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

PART 2

Consequential amendments and revocations of secondary legislation

The Council Tax (Contents of Valuation Lists) (Scotland) Regulations 1992

13.—(1) The Council Tax (Contents of Valuation Lists) (Scotland) Regulations 1992(**15**) are amended in accordance with subparagraphs (2) and (3).

(2) In regulation 1(2) (citation, commencement and interpretation)—

(a) after the entry for “the Act” 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) after the entry for “list” insert—

““Upper Tribunal for Scotland” means the Upper Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014.”.

(3) In regulation 2(b)(ii) (information in valuation lists) after “committee” insert “, the First-Tier Tribunal for Scotland, the Upper Tribunal for Scotland”.

(13) 2002 asp 3.

(14) 2020 asp 4.

(15) S.I. 1992/1330.

The Council Tax (Administration and Enforcement) (Scotland) Regulations 1992

14.—(1) The Council Tax (Administration and Enforcement) (Scotland) Regulations 1992⁽¹⁶⁾ are amended in accordance with subparagraphs (2) and (3).

(2) In regulation 1(2) (citation, commencement and interpretation)—

(a) after the entry for “electronic communication” 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) after the entry for “relevant year” insert—

““Upper Tribunal for Scotland” means the Upper Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014.”.

(3) In regulation 26 (collection of penalties)—

(a) in paragraph (3) for “a valuation appeal committee” substitute “the First-tier Tribunal for Scotland”,

(b) in paragraph (5) after “committee” insert “, the First-Tier Tribunal for Scotland, the Upper Tribunal for Scotland”.

The Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993

15.—(1) The Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993⁽¹⁷⁾ are amended in accordance with subparagraphs (2) to (9).

(2) In regulation 2 (interpretation)—

(a) omit the entries for—

“local valuation panel”, and

“the relevant local valuation panel”,

(b) after the entry for “assessor” insert—

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

(c) after the entry for “proposal” insert—

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

(3) In regulation 3 (interpretation of Part II)—

(a) in paragraph (1) omit the entry for “secretary”,

(b) in paragraph (2)(a)—

(i) in sub-paragraph (i) after “31st March 1996” insert “but before 31st March 2023”,

(ii) in sub-paragraph (ia) for “that date” substitute “31st March 1996”, and

(iii) after sub-paragraph (ia) insert “(ib) after 31st March 2023 by the First-tier Tribunal for Scotland or the Upper Tribunal for Scotland;”.

(4) In regulation 5(9)(a) (circumstances and periods in which proposals may be made)—

(a) for “a valuation appeal committee” substitute “the First-tier Tribunal for Scotland”, and

(b) for “such a committee” substitute “that Tribunal”.

(5) In regulation 8(2) (proposals treated as invalid-lack of title or out of time)—

⁽¹⁶⁾ S.I. 1992/1332. The entry for “electronic communication” in regulation 1(2) was inserted by S.S.I. 2006/67, article 3(b).

⁽¹⁷⁾ S.I. 1993/355, relevantly amended by S.I. 1996/580, article 9.

- (a) after the second occurrence of “notice” insert “to the First-tier Tribunal for Scotland”, and
 - (b) for “no later than four weeks after the date of its service” substitute “within 28 days of the date of service”.
- (6) In regulation 9 (proposals treated as invalid-lack of information)—
- (a) in paragraph (2)(d) after “appeal” insert “to the First-tier Tribunal for Scotland”, and
 - (b) in paragraph (3)—
 - (i) after the second occurrence of “notice” insert “to the First-tier Tribunal for Scotland”, and
 - (ii) for “no later than four weeks after the date of its service” substitute “within 28 days of the date of service”.
- (7) In regulation 10 (proposals treated as invalid-appeals)—
- (a) in paragraph (1) for “shall be initiated by serving notice of appeal on the assessor” substitute “is to be made by giving written notice to the First-tier Tribunal for Scotland in accordance with the procedural rules of that Tribunal”, and
 - (b) omit paragraph (2).
- (8) For regulation 15 (disagreement as to proposed alteration) substitute—

“Appeal in the event of disagreement as to proposed alteration

15.—(1) Where the assessor is of the opinion that a proposal is not well-founded and it is not withdrawn they must, in accordance with the time periods specified in paragraph (3), serve on the proposer a notice complying with paragraph (2).

(2) A notice under paragraph (1) must—

- (a) state the opinion of the assessor that the proposal is not well-founded;
- (b) specify the basis on which the assessor has concluded that the proposal is not well-founded;
- (c) advise the proposer of their right of appeal to the First-tier Tribunal for Scotland under paragraph (4) and of the effect of paragraphs (5) and (6).

(3) A notice under paragraph (1) must be served on the proposer—

- (a) where no notice in respect of the proposal has been served on the proposer under regulation 8(1) or 9(1), before the end of the period of six weeks beginning with the date on which the proposal was served on the assessor;
- (b) where the assessor has served a notice under regulation 8(1) in respect of a proposal, before the end of the period of six weeks beginning with the date on which—
 - (i) the assessor withdrew that notice; or
 - (ii) the proposer’s appeal against that notice was finally resolved in their favour;
- (c) where the assessor has served a notice under regulation 9(1) in respect of a proposal, before the end of the period of six weeks beginning—
 - (i) where the assessor has been satisfied that they have been supplied with all the information specified in that notice, with the last date on which any of that information was supplied to them; or
 - (ii) in any other case, with the date on which the proposer’s appeal against that notice was finally resolved in their favour;

- (d) where a proposal has been adopted by a person under regulation 11(3), before the end of the period of six weeks beginning with the date on which that person intimated to the assessor his wish to adopt the proposal.
- (4) Where a proposal has not been accepted as well-founded by the assessor and has not been withdrawn the proposer may in accordance with paragraph (6) refer the disagreement between him and the assessor about the accuracy of the list as an appeal to the First-tier Tribunal for Scotland.
- (5) But no appeal under paragraph (4) may be made in respect of—
 - (a) a proposal that has been appealed under regulation 10(1), unless that appeal found in favour of the proposer, or
 - (b) a proposal treated by the assessor as invalid by virtue of regulation 8(3) or 9(4).
- (6) An appeal under paragraph (4) must be served on the First-tier Tribunal for Scotland—
 - (a) before the end of the period of six weeks beginning with—
 - (i) the date on which service of the notice in paragraph (1) was required, whether or not such service is made, or
 - (ii) 1st April 2023,whichever is the later, and
 - (b) in accordance with the procedural rules of that Tribunal.”.
- (9) Regulations 22 to 24 and Part IV are revoked.

The Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Regulations 1995

16. The Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Regulations 1995(18) are revoked.

The Valuation Appeal Panels and Committees (Scotland) Regulations 1996

17. The Valuation Appeal Panels and Committees (Scotland) Regulations 1996(19) are revoked.

Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005

18.—(1) The Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005(20) is amended in accordance with subparagraphs (2) and (3).

(2) In article 1 (citation, commencement and interpretation) after the entry relating to “office purposes” insert—

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

(3) For article 10 (appeals and complaints) substitute—

“The First-tier Tribunal for Scotland may hear and determine appeals and complaints under the Valuation Acts in relation to any assessment of the lands and heritages valued by virtue of this Order.”.

(18) S.I. 1995/572.

(19) S.I. 1996/137.

(20) S.S.I. 2005/127.

The Water Services Charges (Billing and Collection) (Scotland) Order 2010

19.—(1) The Water Services Charges (Billing and Collection) (Scotland) Order 2010⁽²¹⁾ is amended in accordance with subparagraphs (2) to (4).

(2) In article 1(2) (interpretation)—

- (a) omit the entries for “valuation appeal committee” and “valuation appeal panel”, and
- (b) after the entry for “dwelling” insert—

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

(3) In article 9(1) (appeals) for “a valuation appeal committee” substitute “the First-tier Tribunal for Scotland (established by section 1 of the Tribunals (Scotland) Act 2014);”.

(4) In article 10 (appeals)—

- (a) in paragraph (1) for “shall be initiated by serving a written notice of appeal on the local authority” substitute “is to be made by giving written notice to the First-tier Tribunal for Scotland in accordance with the procedural rules of that Tribunal”, and
- (b) omit paragraphs (2) to (5).

Social Security (Information-sharing in relation to Welfare Services etc.) Regulations 2012

20. In regulation 14(3)(d) of the Social Security (Information-sharing in relation to Welfare Services etc.) Regulations 2012⁽²²⁾ for entry (iii) substitute—

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

The Water and Sewerage Services to Dwellings (Collection of Unmetered Charges by Local Authority) (Scotland) Order 2020

21.—(1) The Water and Sewerage Services to Dwellings (Collection of Unmetered Charges by Local Authority) (Scotland) Order 2020⁽²³⁾ is amended in accordance with subparagraphs (2) and (3).

(2) In article 9(1) (appeals)—

- (a) for “a valuation appeal committee (established under section 29 of the Local Government etc. (Scotland) Act 1994)” substitute “the First-tier Tribunal for Scotland (established by section 1 of the Tribunals (Scotland) Act 2014)”,
- (b) for the closing words substitute “and the First-tier Tribunal for Scotland must make such decision as it thinks just.”.

(3) In article 10 (appeals procedure)—

- (a) in paragraph (1) for “may be initiated by serving on the local authority a notice of appeal in writing” substitute “is to be made by giving written notice to the First-tier Tribunal for Scotland in accordance with the procedural rules of that Tribunal”,
- (b) omit paragraphs (2) to (5).

⁽²¹⁾ S.S.I. 2010/10.

⁽²²⁾ S.I. 2012/1483.

⁽²³⁾ S.S.I. 2020/4.

The Valuation Appeal Committee (Procedure in Civil Penalty Appeals) (Scotland) Regulations 2020

22. The Valuation Appeal Committee (Procedure in Civil Penalty Appeals) (Scotland) Regulations 2020~~(24)~~ are revoked.