

---

SCOTTISH STATUTORY INSTRUMENTS

---

**2022 No. 369**

**The Valuation (Proposals Procedure)  
(Scotland) Regulations 2022**

**Last date for making an appeal in relation to a proposal**

**18.**—(1) The periods within which an appeal under section 3ZB(1) of the 1975 Act is to be made are as set out in paragraphs (2) to (4).

(2) Where a notice of decision has been issued in respect of a proposal, an appeal may be made by sending a notice of appeal to the First-tier Tribunal within the period of 28 days beginning with the day on which the notice of the decision is presumed to have been received.

(3) Where a proposal determination date has been issued in relation to a proposal, but no notice of a decision is issued on or before the proposal determination date, an appeal may be made by sending a notice of appeal to the First-tier Tribunal within the period of 28 days beginning with the proposal determination date.

(4) Where notice of a proposal determination date has not been issued 70 days before the last date for the assessor to issue notice of a decision on the proposal, according to schedule 1 of the 2022 Order, an appeal may be made by sending a notice of appeal to the First-tier Tribunal no later than 42 days before that last date.

(5) For the purposes of paragraph (2), a notice of decision is to be presumed to have been received 48 hours after it was sent.

---

**Commencement Information**

**11** [Reg. 18](#) in force at 1.4.2023, see [reg. 1](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Valuation (Proposals Procedure) (Scotland) Regulations 2022, Section 18.