
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 76

Act of Sederunt (Valuation Appeal Rules Amendment) 2023

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(1).

(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(2).

(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(3) 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(4).

(1) 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.
(2) S.I. 1995/572, revoked with savings by S.S.I. 2023/45.
(3) Rules 4 to 7 were amended by S.I. 1986/641.
(4) 1994 c. 39. Section 29 is prospectively amended by S.S.I. 2023/45.