STATUTORY INSTRUMENTS

1997 No. 1781 (S.131)

RATING AND VALUATION

The Valuation Timetable (Scotland) Amendment Order 1997

Made - - - - 17th July 1997 Coming into force - - 1st August 1997

The Secretary of State, in exercise of the powers conferred on him by sections 13(1) and 42(1) of the Valuation and Rating (Scotland) Act 1956(1) and of all other powers enabling him in that behalf, hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Valuation Timetable (Scotland) Amendment Order 1997 and shall come into force on 1st August 1997.

Amendment of principal Order

- **2.** The Schedule to the Valuation Timetable (Scotland) Order 1995(**2**) is hereby amended by substituting, for paragraph (i) of the last entry in column 2 of that Schedule (last date for disposal of appeals and complaints), the following paragraph:—
 - "(i) 31st December in the third year following the year of revaluation;".

St Andrew's House, Edinburgh 17th July 1997 Malcolm Chisholm
Parliamentary Under Secretary of State, Scottish
Office

^{(1) 1956} c. 60; section 13(1) was extended by the Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12), section 22(d) and amended by the Local Government (Scotland) Act 1975 (c. 30), Schedule 6, paragraph 20(a).

⁽²⁾ S.I.1995/164.

EXPLANATORY NOTE

(This note is not part of the Order)

The Valuation Timetable (Scotland) Order 1995 prescribes dates on which, and periods within which, various things require to be done in relation to valuation rolls coming into force on or after 1st April 1995. This Order amends that Order as regards the last date for the disposal by a valuation appeal committee of appeals and complaints lodged with it. Previously that date was to be in each case the latest of three dates, one of which was 31st March in the second financial year following the year of revaluation. This Order substitutes for that date a reference to 31st December in the third financial year following the year of revaluation.