SCHEDULES

SCHEDULE 2

AMENDMENTS

The principal Order

- **8.**—(1) Amend Article 13 (effect of alteration in valuation list) as follows.
- (2) In paragraph (1)—
 - (a) in sub-paragraph (a)(iii), for "the valuation list last previously in force" substitute "a valuation list superseded by the new list to any extent in relation to the hereditament";
 - (b) in sub-paragraph (e), for "to the Lands Tribunal" substitute "under Article 54 or 54A".
- (3) For paragraph (1A) substitute the following paragraph—
 - "(1A) Where an alteration falling within paragraph (1)(c)—
 - (a) increases or decreases the net annual value ascribed to the hereditament by an amount not exceeding £250 or such other amount as the Department may by order subject to affirmative resolution substitute; or
 - (b) increases the capital value ascribed to the hereditament, falls within head (ii) of paragraph (1)(c) and is made by reason of any event which is a material change of circumstances such as is mentioned in paragraph 1(b) of Schedule 6,

the alteration shall have effect on and after the date of the commencement of the year immediately following the year in which the alteration is made.".

- (4) In paragraph (1C), for "the net annual value" substitute "any net annual value or capital value".
- (5) In paragraph (1D), for "54" substitute "54A".
- (6) For paragraph (2) substitute—
 - "(2) Any question as to the appropriate date for the purposes of paragraph (1)(f)(ii)—
 - (a) may be determined—
 - (i) by the Lands Tribunal if the question arises in connection with a decision of the Lands Tribunal on an appeal under this Order; or
 - (ii) by the Valuation Tribunal, subject to any determination by the Lands Tribunal under head (i), if it arises in connection with a decision of the Valuation Tribunal on an appeal under the succeeding provisions of this Order: or
 - (b) if it is not so determined, shall in the first instance be determined by the Department.".
- (7) In paragraph (3), for sub-paragraphs (a) and (b) substitute the following sub-paragraphs—
 - "(a) any person aggrieved by a determination made by the Department under that subparagraph may—
 - (i) if the appropriate Tribunal is the Valuation Tribunal, appeal to the Valuation Tribunal;

- (ii) in any other case, to the Lands Tribunal; and
- (b) on an appeal under sub-paragraph (a), the Tribunal to which the appeal is made may give such directions in the matter as it considers appropriate;
 - and the Department and the Valuation Tribunal shall comply with any directions given to it under sub-paragraph (b).".
- (8) In paragraph (4), for "the list" substitute "a valuation list".
- (9) In paragraph (5) for "the valuation list" substitute "a valuation list".