



Local Government (Financial Provisions) (Scotland) Act 1963

1963 CHAPTER 12

PART II

Valuation and Rating

15 Proceedings in appeals.

(1) In proceedings before [^{F1}the First-tier Tribunal for Scotland][^{F2}or, under section 1(3A) of the Lands Tribunal Act 1949, before the [^{F3}Upper Tribunal for Scotland]] in respect of lands and heritages situated in any valuation area it shall be competent for the assessor, or the appellant or complainer, to found by way of comparison on lands and heritages situated in any other valuation area [^{F4}or, in accordance with subsections (1A) to (1C) below, on hereditaments in England and Wales.]

[^{F5}(1A) It shall be competent to found, by way of comparison, on hereditaments in England and Wales only if—

- (a) there is no evidence available as to lands and heritages in Scotland comparable to those which are the subject of the proceedings; or
- (b) such evidence as is available in that regard is not adequate to enable the [^{F6}First-tier Tribunal for Scotland] or, as the case may be, the [^{F7}Upper Tribunal for Scotland] to draw conclusions as to the rent at which the lands and heritages which are the subject of the proceedings might reasonably be expected to let from year to year in the circumstances mentioned in . . . ^{F8}6(8) of the Valuation and Rating (Scotland) Act 1956 (ascertainment of . . . ^{F8}values by reference to expected rent).

(1B) [^{F9}The rateable value ascribed in the non-domestic rating list maintained under the Local Government Finance Act 1988] to a hereditament in England and Wales [^{F10}such as is mentioned in paragraph 2(1) of Schedule 6 to that Act] shall, for the purposes of subsections (1) and (1A) above, be treated as equal to the rent at which the hereditament (as at the date as at which its [^{F11}rateable] value was ascribed to it) might

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reasonably be expected to let from year to year if the tenant undertook to pay all usual tenants' rates and taxes and to bear the cost of the repairs and insurance and the other expenses, if any, necessary to maintain the hereditament in a state to command that rent.

^{F12}(1BA) [The rateable value ascribed in the non-domestic rating list maintained under the Local Government Finance Act 1988 to a hereditament in England and Wales such as is mentioned in paragraph 2(1A) of Schedule 6 to that Act shall, for the purposes of subsections (1) and (1A) above, be treated as equal to the rent which, assuming such a letting of the hereditament as is required to be assumed for the purposes of subsection (1B) above, would reasonably be attributable to the non-domestic use of property.

(1BB) The rateable value ascribed in the non-domestic rating list maintained under the Local Government Finance Act 1988 to a hereditament in England and Wales such as is mentioned in paragraph 2(1B) of Schedule 6 to that Act shall, for the purposes of subsections (1) and (1A) above, be treated as equal to the rent which, assuming such a letting of the hereditament as is required to be assumed for the purposes of subsection (1B) above, would, as regards the part of the hereditament which is not exempt from local non-domestic rating, be reasonably attributable to the non-domestic use of property.]

(1C) [^{F13}The First-tier Tribunal for Scotland] or the [^{F14}Upper Tribunal for Scotland] shall, in considering a hereditament in England and Wales by way of comparison in pursuance of this section, make such adjustment as is, in their opinion, necessary—

- (a) to its rent as established by the evidence, so as to take account of (amongst any other things) the date at which that rent became payable;
- (b) to its rent as established under subsection (1B) [^{F15}, (1BA) or (1BB)] above, so as to take account of (amongst any other things) the date as at which, under [^{F16}the said subsection (1B), (1BA) or (1BB)], that rent is to be treated as payable.]

^{F17}(2)

^{F18}(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.]

^{F19}(2A)

^{F20}(3)

^{F21}(4)

Textual Amendments

- F1** Words in s. 15(1) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 3(2)(a)** (with sch. 1 paras. 1-4, 13-20)
- F2** Words inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21(1), **Sch. 2 para. 9**
- F3** Words in s. 15(1) substituted (1.4.2023) by The Upper Tribunal for Scotland (Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland) Regulations 2023 (S.S.I. 2023/48), reg. 1, **sch. 2 para. 3(2)** (with sch. 1)

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- F4** Words inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), **s. 19**
- F5** S. 15(1A)–(1C) inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), **s. 19**
- F6** Words in s. 15(1A)(b) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 3(2)(b)** (with sch. 1 paras. 1-4, 13-20)
- F7** Words in s. 15(1A)(b) substituted (1.4.2023) by The Upper Tribunal for Scotland (Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland) Regulations 2023 (S.S.I. 2023/48), reg. 1, **sch. 2 para. 3(2)** (with sch. 1)
- F8** Words expressed to be repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 103:2), s. 34, **Sch. 6**
- F9** Words in s. 15(1B) substituted (4.1.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 60(3)(a)(i)**; S.I. 1994/2850, **art. 3(b)(c)(iv)**
- F10** Words in s. 15(1B) inserted (4.1.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 60(3)(a)(ii)**; S.I. 1994/2850, **art. 3(b)(c)(iv)**
- F11** Words in s. 15(1B) substituted (4.1.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 60(3)(a)(iii)**; S.I. 1994/2850, **art. 3(b)(c)(iv)**
- F12** S. 15(1BA)(1BB) substituted (4.1.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 60(3)(b)**; S.I. 1994/2850, **art. 3(b)(c)(iv)**
- F13** Words in s. 15(1C) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 3(2)(a)** (with sch. 1 paras. 1-4, 13-20)
- F14** Words in s. 15(1C) substituted (1.4.2023) by The Upper Tribunal for Scotland (Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland) Regulations 2023 (S.S.I. 2023/48), reg. 1, **sch. 2 para. 3(2)** (with sch. 1)
- F15** Words in s. 15(1C)(b) inserted (4.1.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 60(3)(c)(i)**; S.I. 1994/2850, **art. 3(b)(c)(iv)**
- F16** Words in s. 15(1C)(b) substituted (4.1.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 60(3)(c)(ii)**; S.I. 1994/2850, **art. 3(b)(c)(iv)**
- F17** S. 15(2) repealed (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 3(2)(d)** (with sch. 1 paras. 1-4, 13-20)
- F18** S. 15(2AA) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 3(2)(c)** (with sch. 1 paras. 1-4, 13-20)
- F19** S. 15(2A) repealed (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 3(2)(d)** (with sch. 1 paras. 1-4, 13-20)
- F20** S. 15(3) repealed (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 3(2)(d)** (with sch. 1 paras. 1-4, 13-20)
- F21** S. 15(4) repealed (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 3(2)(d)** (with sch. 1 paras. 1-4, 13-20)

Modifications etc. (not altering text)

- C1** S. 15 excluded (6.3.1992) by Local Government Finance Act 1992 (c. 14), **s. 82(5)** (with s. 118(1)(2) (4))

Changes to legislation:

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