

SCHEDULES

SCHEDULE 6

AMENDMENT OF SCOTTISH ENACTMENTS

Valuation appeals to Lands Tribunal for Scotland

- 1 Lands Tribunal Act 1949 (which provides as to, amongst other things, the jurisdiction of the Lands Tribunal for Scotland) after subsection (3B) there shall be inserted the following subsection—
- “(3BA) The Lands Tribunal for Scotland may also determine any appeal against the decision of a valuation appeal committee not to refer to the Tribunal any appeal or complaint made to the committee and, where the Tribunal upholds such an appeal, the appeal or complaint made to the committee shall, for the purposes of this section, be regarded as having been referred by the committee to the Tribunal for determination under subsection (3A) above.”
- 2 Local Government (Financial Provisions) (Scotland) Act 1963—
- (a) after subsection (2) there shall be inserted the following subsection—
- “(2AA) A valuation appeal committee, on the joint application of the assessor and an appellant or complainer made within such period as may be prescribed by regulations made by the Secretary of State, shall refer the appeal or complaint to the Lands Tribunal for Scotland for determination under section 1(3A) of the Lands Tribunal Act 1949.”; and
- (b) in subsection (2A) (regulations about valuation appeals to the Lands Tribunal for Scotland)—
- (i) for the word “governing” there shall be substituted the words “as to”;
- (ii) the word “and” between paragraphs (a) and (b) shall be omitted; and
- (iii) at the end there shall be added the following paragraphs—
- “(c) the giving by a valuation appeal committee of reasons for its decision not to refer to the Tribunal any appeal or complaint made to the committee; and
- (d) the circumstances and manner in which an appeal may be made to the Tribunal for determination under subsection (3BA) of section 1 of the Lands Tribunal Act 1949 (jurisdiction of the Tribunal to determine appeal against decision of valuation appeal committee not to refer an appeal or complaint to the Tribunal).”