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SCOTTISH STATUTORY INSTRUMENTS

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**2017 No. 78**

**RATING AND VALUATION**

**The Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Amendment Regulations 2017**

<i>Made</i>	- - - -	<i>15th March 2017</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>16th March 2017</i>
<i>Coming into force</i>	- -	<i>1st May 2017</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 15(2) of the Local Government (Financial Provisions) (Scotland) Act 1963(1) and all other powers enabling them to do so.

**Citation and commencement**

1. These Regulations may be cited as the Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Amendment Regulations 2017 and come into force on 1st May 2017.

**Amendment of the Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Regulations 1995**

2.—(1) The Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Regulations 1995(2) are amended as follows.

(2) In regulation 2 (interpretation)—

(a) in paragraph (1)—

(i) omit the definition of “address”(3); and

(ii) after the definition of “electronic communication”(4) insert—

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(1) 1963 c.12. Subsection (2) was amended by paragraph 5(a) of schedule 6 of the Local Government (Scotland) Act 1975 (c.30) and paragraph 60(3)(d) of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c.39). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c.46).  
(2) S.I. 1995/572 amended by S.I. 1996/580 and S.S.I. 2007/124.  
(3) The definition was inserted by S.S.I. 2007/124.  
(4) The definition was inserted by S.S.I. 2007/124.

““legible in all material respects” means that the information contained in the document is available to the recipient to no lesser extent than it would be if sent by means of a document in printed form;” and

(b) at the end insert—

“(3) Where the criteria in paragraph (4) are met, any document sent in relation to an appeal may be sent by electronic communication and any requirement in these Regulations that any document is to be in writing is fulfilled.

(4) The criteria are—

(a) the recipient consents—

(i) explicitly by nominating and, in the case of an assessor, publishing an address for the purposes of electronic communications; or

(ii) implicitly by having used electronic communications in relation to an appeal; and

(b) the document sent by electronic communication is—

(i) capable of being accessed by the recipient;

(ii) legible in all material respects; and

(iii) sufficiently permanent to be used for subsequent reference.”.

(3) In regulation 3 (requirements as to appeal)—

(a) in paragraph (5)(5) omit—

(i) “either”; and

(ii) “or intimation by way of electronic communication using the method specified in paragraph (8)”; and

(b) omit paragraphs (6) to (10)(6).

(4) In regulation 8 (arrangements for hearing by the Committee)—

(a) in paragraphs (4) and (7), for “70” substitute “105”;

(b) in paragraph (5)(7), for “giving such information” to the end substitute “to be published on an appropriate website”; and

(c) in paragraph (6), for “name a place” to the end substitute “include a list of the appeals to be heard at that hearing”.

(5) In regulation 9(1) (arrangements at hearing) omit from “, but nothing” to the end.

(6) In regulation 10 (information to be furnished by parties to an appeal)—

(a) for paragraph (2) substitute—

“(2) Within 28 days of the receipt of such a statement and not later than 21 days before the date set for the hearing, the assessor shall furnish to the appellant a written statement specifying the grounds on which the entry in the valuation roll is arrived at.

(2A) Not later than 21 days before the date set for the hearing, the assessor may serve a notice on the appellant requiring the appellant, by a date specified in the notice (being a date not less than 10 days after the date of service of the notice), to provide written confirmation to the assessor that the appellant intends to proceed with the appeal.

(2B) At the hearing, the Committee shall not allow a party to found on any grounds not specified in a written statement provided by that party under paragraph (1) or (2)

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(5) Paragraph (5) was amended by [S.S.I. 2007/124](#).

(6) Paragraphs (6) to (10) were inserted by [S.S.I. 2007/124](#).

(7) Paragraph (5) was inserted by [S.I. 1996/580](#).

without the consent of the other party to the hearing, but may, if the party seeking to found on such grounds shows cause why they were not so specified, allow that party to found on them, subject to such conditions as the Committee thinks fit.”; and

(b) for paragraph (3)(b) substitute—

“(b) provide, in response to a notice served under paragraph (2A), the written confirmation referred to in that paragraph.”.

### **Saving provision**

**3.** In respect of an appeal relating to a valuation roll that remains in force until it is superseded by a new valuation roll on 1st April 2017 the Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Regulations 1995 continue to have effect as they had effect immediately before the amendments made by regulation 2 of these Regulations came into force.

St Andrew’s House, Edinburgh  
15th March 2017

*DEREK MACKAY*  
A member of the Scottish Government

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Regulations 1995 (“the principal Regulations”).

Regulation 2(2) amends regulation 2 of the principal Regulations by permitting all documents sent under them to be sent electronically and regulation 2(3) makes amendments to regulation 3 of the principal Regulations consequential to that amendment.

Regulation 2(4) amends regulation 8 of the principal Regulations to extend the time limit for notification about a hearing and to provide for information relative to hearings to be published on a website rather than by notice displayed in the rating authority’s premises.

Regulation 2(5) amends regulation 9 of the principal Regulations to remove a reference to the Council on Tribunals which no longer exists.

Regulation 2(6) amends regulation 10 of the principal Regulations to apply different time limits where, firstly, an assessor must provide the appellant with a statement of grounds on which the entry in the valuation roll is arrived at and, secondly, the assessor can require the appellant to confirm his or her intention to proceed with the appeal. In addition, at the hearing, a party may not found on grounds not specified in their written statement provided under regulation 10(1) or (2) unless the other party consents or the Committee exercises its discretion.

Regulation 3 contains a saving provision.