
DRAFT SCOTTISH STATUTORY INSTRUMENTS

202* No.

TRIBUNALS AND INQUIRIES

The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2022

Made - - - -

Coming into force - -

1st January 2023

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 20(2), 28(2), 79(1) and paragraph 1(1) of schedule 2 of the Tribunals (Scotland) Act 2014(a) and all other powers enabling them to do so.

In accordance with section 11(1)(a) and (b) of that Act, the Scottish Ministers have obtained the Lord President’s approval and have consulted such other persons as they considered appropriate.

In accordance with section 79(2)(a) and (b) of that Act, a draft of this instrument has been laid before, and approved by resolution of, the Scottish Parliament.

Citation and commencement

1. These Regulations may be cited as the First-tier Tribunal for Scotland (Transfer of Valuation and Council Tax Appeals Functions) Regulations 2022 and come into force on 1st January 2023.

Interpretation

2. In these Regulations—

“the 1994 Act” means the Local Government etc. (Scotland) Act 1994(b),

“the 1996 Regulations” means the Valuation Appeal Panels and Committees (Scotland) Regulations 1996(c),

“the 2014 Act” means the Tribunals (Scotland) Act 2014,

“First-tier Tribunal” means the First-tier Tribunal for Scotland,

“functions of the valuation appeal committees” means the functions exercisable by a valuation appeal committee constituted under section 29 of the 1994 Act,

“Upper Tribunal” means the Upper Tribunal for Scotland, and

(a) 2014 asp 10.
(b) 1994 c.39
(c) S.I. 1996/137

“the valuation appeal panels” means the panels constituted for each valuation area by virtue of section 29 of the 1994 Act and regulation 2 of the 1996 Regulations.

Transfer of functions of valuation appeals committees to the First-tier Tribunal

3. The functions of the valuation appeals committees are transferred to the First-tier Tribunal with allocation to the Local Taxation Chamber^(a).

Abolition of the valuation appeal panels and valuation appeal committees

4. The valuation appeal panels and valuation appeal committees are abolished.

Transitional and saving provisions

5. Schedule 1 which contains transitional and saving provisions has effect.

Consequential amendments and revocations

6. Schedule 2 which contains consequential amendments, repeals and revocations has effect.

St Andrew's House,
Edinburgh

[Name]
Authorised to sign by the Scottish Ministers

(a) The Local Taxation Chamber of the First-tier Tribunal for Scotland was brought into being by S.S.I. 2021/**.

Transitional and saving provisions

Appeals and applications in progress before a valuation appeal committee immediately prior to 1st January 2023 to transfer to the First-tier Tribunal

1. Any appeal or application to a valuation appeal committee in progress or pending immediately prior to 1st January 2023 but not yet determined and any proceedings before a valuation appeal committee in progress or pending immediately prior to that date shall be transferred to and must be completed by the First-tier Tribunal.

Decisions, directions and orders of valuation appeal committees to continue in force

2. Any decision (whether or not called a decision), direction or order given or made in, or in respect of a representation or appeal to, any proceedings before a valuation appeal committee which is given or made immediately prior to 1st January 2023 remains in force on and after that date as if it were a decision, direction or order of the First-tier Tribunal.

Time limits in respect of appeals and applications, and proceedings before, valuation appeals committees to carry over to the First-tier Tribunal

3. Any time limit which has started to run prior to 1st January 2023 in respect of an appeal or application or proceedings before a valuation appeal committee (and which has not expired) continues to apply where appeals, applications or proceedings are transferred to the First-tier Tribunal.

Unexercised right of appeal to the Lands Valuation Appeal Court, if exercised, remains as an appeal to the Lands Valuation Appeal Court

4. Where in respect of a decision of a valuation appeal committee before 1st January 2023 there lies a right of appeal to the Lands Valuation Appeal Court, which has not been exercised before that date but is still exercisable, any appeal on or after 1st January 2023 shall be to the Lands Valuation Appeal Court, but shall be treated as if the decision had been made by the First-tier Tribunal.

Exercised right of appeal to the Lands Valuation Appeal Court

5. Where in respect of a decision of a valuation appeal committee before 1st January 2023, there lies a right of appeal to the Lands Valuation Appeal Court which has been exercised before that date, the appeal shall continue but shall be an appeal from the First-tier Tribunal to the Lands Valuation Appeal Court.

Unexercised right of appeal to the Court of Session, if exercised, is an appeal to the Upper Tribunal

6. Where in respect of a decision of a valuation appeal committee before 1st January 2023, there lies a right of appeal to the Court of Session, which has not been exercised before that date but is still exercisable, any appeal on or after 1st January 2023 shall be to the Upper Tribunal as if the decision had been made by the First-tier Tribunal and the appeal shall be an appeal from the First-tier Tribunal for the purposes of section 46(1) of the 2014 Act.

Exercised right of appeal to the Court of Session shall be completed by the Upper Tribunal

7. Where in respect of a decision of a valuation appeal committee before 1st January 2023, there lies a right of appeal to the Court of Session, which has been exercised before that date but not completed, the appeal shall transfer to and be completed by the Upper Tribunal in accordance with paragraph 1 of schedule 1 of the Upper Tribunal for Scotland (Transfer of Valuation for Rating Functions of the Lands Tribunal for Scotland) Regulations 2022.

PART 1

Consequential amendments and repeals of primary legislation

Lands Tribunal Act 1949

1. In section 1 of the Lands Tribunal Act 1949(a) (establishment of the Lands Tribunal for Scotland and jurisdiction) in all places where “a valuation appeal committee”, “valuation appeals committees” or “the committee” appears substitute “the First-tier Tribunal for Scotland”.

Valuation and Rating (Scotland) Act 1956

2.—(1) The Valuation and Rating (Scotland) Act 1956(b) is amended in accordance with paragraphs (2) and (3).

(2) In section 14 (stated case to Lands Valuation Appeal Court to set forth reasons for decision) for “valuation appeal committee” substitute “First-tier Tribunal for Scotland”.

(3) In section 43 (interpretation) omit the entry for “Valuation Appeal Committee”.

Local Government (Financial Provisions) (Scotland) Act 1963

3.—(1) Section 15 of the Local Government (Financial Provisions) (Scotland) Act 1963(c) (proceedings in appeals) is amended in accordance with paragraphs (2) to (5).

(2) In paragraph (1) and (1C) for “a valuation appeal committee” substitute “the First-tier Tribunal for Scotland”.

(3) In paragraph (1A)(b) for “committee” substitute “First-tier Tribunal for Scotland”.

(4) For paragraph (2AA) substitute—

“(2) 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.”

(5) Subsections (2), (2A), (3) and (4) are revoked.

Local Government (Scotland) Act 1966

4.—(1) In section 22 of the Local Government (Scotland) Act 1966(d) (complaints regarding omissions from the valuation roll)—

(a) in both places where “Valuation Appeal Committee” appears substitute “First-tier Tribunal for Scotland”, and

(b) omit the full-out after sub-paragraph (1)(b).

Local Government (Scotland) Act 1973

5. In section 49 of the Local Government (Scotland) Act 1973(a) (provisions supplementary to sections 45 to 48) paragraph (1A) is repealed.

(a) 1949 c. 42.

(b) 1956 c. 60.

(c) 1963 c. 12.

(d) 1966 c. 51.

Local Government (Scotland) Act 1975

6.—(1) The Local Government (Scotland) Act 1975(**b**) is amended in accordance with sub-paragraphs (2) to (6).

(2) In section 2 (alterations to valuation roll which is in force)—

- (a) in paragraph (1A) for “court, tribunal or valuation appeal committee” substitute “court or tribunal”,
- (b) in paragraph (3) for “a valuation appeal committee” substitute “the First-tier Tribunal for Scotland”, and
- (c) in paragraph (3A) for “the valuation appeal committee” substitute “the First-tier Tribunal for Scotland”.

(3) In section 3 (provisions supplementary to sections 1 and 2) in paragraph (2) for “valuation appeal committee” substitute “First-tier Tribunal for Scotland”.

(4) In section 3ZA (proposal to alter entry in valuation roll) in paragraph (4)(c) after “valuation appeal committee” insert “or the First-tier Tribunal for Scotland”.

(5) In section 3ZB (appeal to valuation appeal committee)—

- (a) the heading becomes “Appeal to the First-tier Tribunal”, and
- (b) in all places where “valuation appeal committee” appears substitute “First-tier Tribunal for Scotland”.

(6) In section 37(1) (general interpretation) in the entry for “material change of circumstances” in sub-paragraph (a)—

- (a) after “situated” insert “or the First-tier Tribunal for Scotland”, and
- (b) for “Tribunal” where it last appears substitute “those Tribunals”.

Rating (Disabled Persons) Act 1978

7.—(1) The Rating (Disabled Persons) Act 1978(**c**) is amended in accordance with paragraph (2).

(2) In section 4 (rebates for lands and heritages with special facilities for disabled persons) paragraph (8) and section 5 (rebates for institutions in Scotland for the disabled) paragraph (7)—

- (a) in all places where “valuation appeal committee” appears substitute “First-tier Tribunal for Scotland”, and
- (b) in both places where “that committee” appears substitute “that Tribunal”.

Local Government Finance Act 1992

8.—(1) The Local Government Finance Act 1992(**d**) is amended in accordance with paragraphs (2) to (8).

(2) In section 80 paragraph (8)(d) for “a valuation appeal committee” substitute “the First-tier Tribunal for Scotland”.

(3) In section 81—

- (a) the heading becomes “Appeal to the First-tier Tribunal”,
- (b) in paragraph (1) for “a valuation appeal committee” and for “committee” where it last appears substitute “First-tier Tribunal for Scotland”.

(4) In section 82—

(a) 1973 c. 65
(b) 1975 c. 30
(c) 1978 c. 40
(d) 1992 c. 14

- (a) in paragraph (1) and (5) for “a valuation appeal committee” substitute “the First-tier Tribunal for Scotland”,
- (b) in paragraph (2)(c) for “committee” substitute “the First-tier Tribunal for Scotland”, and
- (c) paragraph (4) is repealed.

(5) In section 87 paragraph (6) for “a valuation appeal committee” substitute “the First-tier Tribunal for Scotland”.

(6) In section 99 the entry for “valuation appeal committee” is repealed.

(7) In Schedule 3 (General) in paragraph 3(2) for “a valuation appeal committee” substitute “the First-tier Tribunal for Scotland”.

(8) In Schedule 6 (Completion of new buildings: Scotland) in paragraph 2 in both places where it appears for “valuation appeal committee” substitute “First-tier Tribunal for Scotland”.

Tribunals and Inquiries Act 1992

9. In Part II of Schedule 1 (tribunals under supervision of Scottish committee) of the Tribunals and Inquiries Act 1992(a), paragraph 58 is repealed.

The Local Government etc. (Scotland) Act 1994

10.—(1) The Local Government etc. (Scotland) Act 1994(b) is amended in accordance with paragraphs (2) and (3).

(2) In section 27 paragraph (6C)(b) for “a valuation appeal committee constituted in relation to the area of the local authority which appointed the assessor” substitute “the First-tier Tribunal for Scotland”.

(3) For section 29 substitute—

“Appeals to the First-tier Tribunal

29. The First-tier Tribunal for Scotland shall hear and determine appeals and complaints—

- (a) under the Valuation Acts; and
- (b) under sections 81(1) and 87(6) of the 1992 Act (council tax appeals).”

The Water Industry Act (Scotland) 2002

11. In section 37(3)(b)(i) of the Water Industry Act 2002(c) (collection of charges by local authority) for “a valuation appeal committee (constituted under section 29 of the 1994 Act)” substitute “the First-tier Tribunal for Scotland”.

Non-Domestic Rates (Scotland) Act 2020

12.—(1) The Non-Domestic Rates (Scotland) Act 2020(d) is amended in accordance with paragraph (2).

(2) In sections 31 (penalties under section 30: appeals and enforcement) and 34 (penalties under section 33: appeals) where “a valuation appeal committee” or “the valuation appeal committee” appears substitute “the First-tier Tribunal for Scotland”.

(a) 1992 c. 53.
(b) 1994 c. 39
(c) 2002 asp 3
(d) 2020 asp 4

PART 2

Consequential amendments and revocations of secondary legislation

The Council Tax (Contents of Valuation Lists) (Scotland) Regulations 1992

13. In regulation 2(b)(ii) of the Council Tax (Contents of Valuation Lists) (Scotland) Regulations 1992(a) after committee insert “, the First-Tier Tribunal for Scotland, the Upper Tribunals for Scotland”.

The Council Tax (Administration and Enforcement) (Scotland) Regulations 1992

14. In paragraphs (3) and (5) of regulation 26 of the Council Tax (Administration and Enforcement) (Scotland) Regulations 1992(b) (collection of penalties) for “a valuation appeal committee” substitute “the First-tier Tribunal for Scotland”.

The Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993

15.—(1) The Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993(c) are amended in accordance with paragraphs (2) to (7)

(2) In regulation 2 (interpretation),

(a) omit the entries for—

“local valuation panel”, and

“the relevant local valuation panel”,

(b) after the entry for “assessor” insert—

“First-tier Tribunal for Scotland” means the Local Taxation Chamber of the First-tier Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014,”, and

(c) after the entry for “proposal” insert—

““Upper Tribunal for Scotland” means the Upper Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014.”.

(3) In regulation 3 (interpretation of Part II)—

(a) in paragraph (1) omit the entry for “secretary”,

(b) in paragraph (2)(a)—

(i) in (i) after “31st March 1996” insert “but before 31st December 2022”,

(ii) in (ia) for “that date” substitute “31st March 1996”, and

(iii) after (ia) insert “(ib) after 31st December 2022 by the First-tier Tribunal for Scotland or the Upper Tribunal for Scotland;”.

(4) In regulation 5(9) (circumstances and periods in which proposals may be made)—

(a) for “valuation appeal committee substitute “First-tier Tribunal for Scotland”, and

(b) for “a committee” substitute “that Tribunal”.

(5) In regulation 10(2) (proposals treated as invalid-appeals) for “secretary of the relevant local valuation panel” substitute “First-tier Tribunal for Scotland”.

(6) In regulation 15 (disagreement as to proposed alteration) —

(a) in paragraph (1) for “relevant local valuation panel” substitute “First-tier Tribunal for Scotland”,

(a) S.I. 1992/1330

(b) S.I. 1992/1332

(c) S.I. 1993/355

(b) after paragraph (1) insert—

“(1A) In the event that a referral under paragraph (1) is not made in accordance with the periods of time specified in paragraphs (2) to (6), on the expiry of the relevant period—

(a) the assessor shall advise the proposer that such a referral has not been so made, and

(b) the proposer may submit an appeal to the First-tier Tribunal for Scotland in respect of the disagreement between them and the assessor, in accordance with that Tribunal’s rules of procedure.”, and

(c) in paragraph (6) for “secretary of the panel” substitute “First-tier Tribunal for Scotland”.

(7) Regulations 22 to 24 and Part IV are revoked.

The Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Regulations 1995

16. The Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Regulations 1995(a) are revoked.

Valuation Timetable (Scotland) Order 1995

17. In the schedule of the Valuation Timetable (Scotland) Order 1995(b) for all reference to “a valuation appeal committee”, “the valuation appeal committee” or “that valuation appeal committee” substitute “the First-tier Tribunal for Scotland”.

The Valuation Appeal Panels and Committees (Scotland) Regulations 1996

18. The Valuation Appeal Panels and Committees (Scotland) Regulations 1996(c) are revoked.

Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005

19. For Article 10 of the Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005(d) (Appeals and complaints) substitute—

“The First-tier Tribunal for Scotland may hear and determine appeals and complaints under the Valuation Acts in relation to the assessment by that assessor of the lands and heritages valued by virtue of this Order.”

The Water Services Charges (Billing and Collection) (Scotland) Order 2010

20.—(1) The Water Services Charges (Billing and Collection) (Scotland) Order 2010(e) is amended in accordance with paragraphs (2) to (4).

(2) In article (1) (interpretation)—

(a) omit the entries for “valuation appeal committee” and “valuation appeal panel”, and

(b) after the entry for “dwelling” insert—

““First-tier Tribunal for Scotland” means the Local Taxation Chamber of the First-tier Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014.”.

(3) In regulation 9 (appeals) for “a valuation appeal committee” substitute “the First-tier Tribunal for Scotland”.

(4) In regulation 10 (appeals)—

(a) S.I. 1995/572.
(b) S.I. 1995/164.
(c) S.I. 1996/137.
(d) S.S.I. 2005/127
(e) S.S.I. 2010/10

- (a) in paragraph (4) for “secretary of the valuation appeal panel for the area of that authority” substitute “the First-tier Tribunal for Scotland”, and
- (b) omit paragraph (5).

Social Security (Information-sharing in relation to Welfare Services etc.) Regulations 2012

21. In Regulation 14(3)(d) of the Social Security (Information-sharing in relation to Welfare Services etc.) Regulations 2012(a) for entry (iii) substitute—

“(iii) The Local Taxation Chamber of the First-tier Tribunal for Scotland or the Upper Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014;”.

The Water and Sewerage Services to Dwellings (Collection of Unmetered Charges by Local Authority) (Scotland) Order 2020

22.—(1) The Water and Sewerage Services to Dwellings (Collection of Unmetered Charges by Local Authority) (Scotland) Order 2020(b) is amended in accordance with paragraphs (2) and (3).

(2) In regulation 9 (appeals) for “a valuation appeal committee (established under section 29 of the Local Government etc. (Scotland) Act 1994)” substitute “the First-tier Tribunal for Scotland (established by section 1 of the Tribunals (Scotland) Act 2014)”.

(3) In regulation 10 (appeals procedure)—

- (a) in paragraph (4) for “secretary of a valuation appeal panel (constituted in accordance with section 29 of the Local Government etc. (Scotland) Act 1994) serving the area of that authority” substitute “the First-tier Tribunal for Scotland”, and
- (b) omit paragraph (5).

The Valuation Appeal Committee (Procedure in Civil Penalty Appeals) (Scotland) Regulations 2020

23. The Valuation Appeal Committee (Procedure in Civil Penalty Appeals) (Scotland) Regulations 2020(c) are revoked.

(a) S.I. 2012/1483.
(b) S.S.I. 2020/4.
(c) S.S.I. 2020/382.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision for the transfer to the Local Taxation Chamber of the First-tier Tribunal of the functions of the valuation appeals committees.

The First-tier Tribunal was established by section 1 of the Tribunals (Scotland) Act 2014. It is divided into chambers, with the chambers hearing cases according to their subject-matter. The First-tier Tribunal Local Taxation Chamber will hear cases previously dealt with by valuation appeals committees and the council tax reduction review panel.

Transitional provisions are made to manage the transfer of on-going casework. These Regulations also make consequential amendments to legislation.