
SCOTTISH STATUTORY INSTRUMENTS

2007 No. 124

The Valuation Appeal Committee (Electronic Communications) (Scotland) Order 2007

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

4. In regulation 3 (requirements as to appeal)–
- (a) in paragraph (5) for “written intimation”, substitute “either written intimation or intimation by way of electronic communication using the method specified in paragraph (8)”;
 - (b) after paragraph (5) insert–
 - “(6) An appeal to the Committee may be made by way of electronic communication using the method specified in paragraph (8) instead of by way of notice in terms of paragraph (1).
 - (7) An appeal by electronic communication shall specify–
 - (a) the particular lands and heritages in respect of which the appeal is made;
 - (b) the name of the appellant and the appellant’s postal address and postal code; and
 - (c) where an agent is acting for the appellant, the name of the agent and the agent’s postal address and postal code.
 - (8) The method of appeal is to send the electronic communication to an address published by the assessor for the purposes of this paragraph, and an electronic communication under this paragraph must–
 - (a) be capable of being accessed by the recipient;
 - (b) be legible in all other material respects; and
 - (c) be sufficiently permanent to be used for subsequent reference.
 - (9) In paragraph (8)(b), “legible in all other material respects” means that the information contained in the electronic communication shall be available to the recipient to no lesser extent than it would be if that information had been contained in a document in printed form.
 - (10) Where the assessor has published an address for the purposes of paragraph (8), the assessor may subsequently publish a different address for those purposes and, from such date of publication, the electronic communication shall be sent to the different address and not to the previous address.”.