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## EXPLANATORY NOTE

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

Section 8 of the Electronic Communications Act 2000 empowers the Scottish Ministers, with the consent of the Secretary of State (required by section 9 of that Act) by order to modify any enactment or subordinate legislation for the purpose of authorising or facilitating the use of electronic communications. This Order amends the Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Regulations 1995 (“the 1995 Regulations”) to provide for notices of appeal to a Valuation Appeal Committee to be made by electronic communication as well as by notice in writing.

Article 3 of the Order inserts new definitions into regulation 2(1) of the 1995 Regulations for these purposes. These define “electronic communication” and what an “address” is for the purposes of such electronic communication.

Article 4 of the Order amends paragraph (5) and inserts new paragraphs (6) to (10) in Regulation 3 of the 1995 Regulations, concerning requirements as to appeals.

Paragraph (5) is amended to provide that an appellant can give either intimation in writing, or by electronic communication, to the assessor withdrawing a notice of appeal.

Paragraph (6) provides that a notice of appeal may be made by electronic communication using the specified method.

In accordance with paragraph (7), the communication must specify the lands and heritages in respect of which the appeal is made, the name, postal address and postal code of the appellant, and if an agent makes the communication, those details for the agent.

Paragraphs (8) and (9) further specify the required method of such an electronic communication.

Paragraph (10) provides for the assessor to subsequently publish different addresses for electronic communications, and the communication shall be sent to the newly published address from the date of its publication.