

---

## EXPLANATORY NOTE

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

The Valuation Timetable (Scotland) Order 1995 prescribes dates on which, and periods within which, various things require to be done in relation to the lodging and determination of appeals and complaints with the valuation appeal committee. This Order amends that Order as regards the last date for the disposal by a valuation appeal committee of appeals and complaints lodged with it.

A valuation appeal committee may refer an appeal or complaint to the Lands Tribunal for Scotland (“the Tribunal”) for determination. The Tribunal may decline to proceed to determine an appeal or complaint. In these circumstances the appeal or complaint is returned to the valuation appeal committee. This Order provides that the valuation appeal committee will have six months to determine a returned appeal or complaint.

An applicant may also appeal to the Tribunal against a decision of a valuation appeal committee not to refer an appeal or complaint to the Tribunal. If the Tribunal refuse such an appeal the matter is determined by the valuation appeal committee. This Order provides that the valuation appeal committee will have six months from the date of the Tribunal’s decision in which to determine the appeal or complaint.