

SCHEDULE 2

Consequential amendments of primary legislation

Local Government (Scotland) Act 1975

4.—(1) The Local Government (Scotland) Act 1975(1) is amended in accordance with subparagraphs (2) and (3).

(2) In section 2(3) (alterations to valuation roll which is in force) for “Lands” substitute “Upper”.

(3) In section 37(1) (general interpretation)—

(a) in the definition of “material change of circumstances”, in paragraph (a) after “Lands Tribunal for Scotland” insert “or the Upper Tribunal for Scotland”,

(b) after the definition of “prescribed” insert—

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

(1) 1975 c. 30. Section 2(1)(a) amended by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31) (“the 1984 Act”), section 21, schedule 2, paragraph 13(1). Section 2(1A) inserted by the Local Government and Rating Act 1997 (c. 29), schedule 3, paragraph 12(b). Section 2(3) amended by the 1984 Act, section 21, schedule 2, paragraph 15. Sections 3ZA and 3ZB inserted by the Non-Domestic Rates (Scotland) Act 2020 (asp 4) (“the 2020 Act”), section 10(4). Section 37(1) was relevantly amended by the 1984 Act, schedule 2, paragraph 7, the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), schedule 6 and the 2020 Act, section 13.