



# Local Government Finance Act 1992

## 1992 CHAPTER 14

### PART II

#### COUNCIL TAX: SCOTLAND

##### *Appeals*

#### **81 Appeal to valuation appeal committee.**

- (1) A person may appeal to a valuation appeal committee if he is aggrieved by—
  - (a) any decision of a levying authority that a dwelling is a chargeable dwelling, or that he is liable to pay council tax in respect of such a dwelling; or
  - (b) any calculation made by a levying authority of an amount which he is liable to pay to the authority in respect of council tax,and the committee shall make such decision as they think just.
- (2) In subsection (1) above the reference to any calculation of an amount includes a reference to any estimate of the amount.
- (3) Subsection (1) above shall not apply where the grounds on which the person concerned is aggrieved fall within such category or categories as may be prescribed.
- (4) No appeal may be made under subsection (1) above unless—
  - (a) the aggrieved person serves a written notice under this subsection; and
  - (b) one of the conditions mentioned in subsection (7) below is fulfilled.
- (5) A notice under subsection (4) above must be served on the levying authority concerned.
- (6) A notice under subsection (4) above must state the matter by which and the grounds on which the person is aggrieved.
- (7) The conditions are that—

*Status: Point in time view as at 06/03/1992.*

*Changes to legislation: Local Government Finance Act 1992, Cross Heading: Appeals is up to date with all changes known to be in force on or before 27 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

- (a) the aggrieved person is notified in writing, by the authority on which he served the notice, that the authority believes the grievance is not well founded, but the person is still aggrieved;
  - (b) the aggrieved person is notified in writing, by the authority on which he served the notice, that steps have been taken to deal with the grievance, but the person is still aggrieved;
  - (c) the period of two months, beginning with the date of service of the aggrieved person's notice, has ended without his being notified under paragraph (a) or (b) above.
- (8) Where a notice under subsection (4) above is served on an authority, the authority shall—
- (a) consider the matter to which the notice relates;
  - (b) include in any notification under subsection (7)(a) above the reasons for the belief concerned;
  - (c) include in any notification under subsection (7)(b) above a statement of the steps taken.

**Modifications etc. (not altering text)**

- C1** S. 81 applied (with modifications) (24.6.1992) by S.I. 1992/1203, reg. 2, Sch.  
**C2** S. 81(1) excluded (1.4.1993) by S.I. 1993/355, reg.21

**82 Appeal procedure.**

- (1) The Secretary of State may by regulations make provision for the procedure to be followed in appeals under this Part to a valuation appeal committee.
- (2) Regulations under this section may include provision—
  - (a) as to the time within which any proceedings before the committee are to be instituted;
  - (b) for requiring persons to attend to give evidence and produce documents and for granting to any person such recovery of documents as might be granted by the Court of Session; and
  - (c) as to the manner in which any decision of the committee is to be implemented.
- (3) Any person who fails to comply with any requirement imposed by regulations under paragraph (b) of subsection (2) above shall be guilty of an offence and liable on summary conviction to a fine not exceeding level 1 on the standard scale.
- (4) Any party to an appeal under this Part may appeal against a decision of the valuation appeal committee on a point of law to the Court of Session.
- (5) Neither section 1(3A) of the <sup>M1</sup>Lands Tribunal Act 1949 nor section 15 of the <sup>M2</sup>Local Government (Financial Provisions) (Scotland) Act 1963 shall apply to appeals to or from a valuation appeal committee under this Part.
- (6) It shall be a defence for a person charged with an offence under subsection (3) above to prove that he had a reasonable excuse for acting as he did.

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**Marginal Citations**

**M1** 1949 c. 42.

**M2** 1963 c. 12.

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