



Local Government etc. (Scotland) Act 1994

1994 CHAPTER 39

PART I

LOCAL GOVERNMENT REORGANISATION

CHAPTER 5

FINANCE

Valuation and rating

29 Valuation appeal panels and committees.

- (1) [^{F1}between 1st April 1996 and 31st March 2023]—
- (a) valuation appeal panels and valuation appeal committees shall be constituted for each valuation area, in accordance with the provisions of this section and with regulations made by the Secretary of State, for the purpose of hearing and determining appeals and complaints—
 - (i) under the Valuation Acts; and
 - (ii) under sections 81(1) and 87(6) of the 1992 Act (council tax appeals);and
 - (b) every local valuation panel and valuation appeal committee constituted under section 4 of the 1975 Act shall cease to exist, and that section shall cease to have effect.

[^{F2}(1A) With effect from 1st April 2023 the First-tier Tribunal for Scotland must hear and determine the appeals and complaints specified in subsection (1)(a)(i) and (ii).]

Changes to legislation: There are currently no known outstanding effects for the Local Government etc. (Scotland) Act 1994, Section 29. (See end of Document for details)

- (2) A valuation appeal committee shall consist of members of a valuation appeal panel, and members of such a panel shall be appointed by the sheriff principal after such consultation as he thinks fit.
- (3) Regulations under this section may make provision—
- (a) for one valuation appeal panel to be appointed to serve two or more valuation areas;
 - (b) as to—
 - (i) the qualifications of members of a valuation appeal panel, and of any secretary or assistant secretary to be appointed to such a panel;
 - (ii) the maximum and minimum number of members of any such panel; and
 - (iii) the termination of the appointment of such members;
 - (c) with respect to the appointment of—
 - (i) one of those members as chairman of the panel;
 - (ii) such number of deputy chairmen as the sheriff principal considers appropriate; and
 - (iii) a secretary and, if the sheriff principal considers it necessary, an assistant secretary or assistant secretaries of the panel;
 - (d) as to—
 - (i) the number of valuation appeal committees to be formed from a valuation appeal panel;
 - (ii) the maximum and minimum number of members of such a committee; and
 - (iii) the manner in which members of a valuation appeal committee are to be selected from a valuation appeal panel;
 - (e) as to the terms and conditions of employment (including remuneration and allowances) of any secretary or assistant secretary of a valuation appeal panel;
 - (f) as to the payment to members of a valuation appeal panel and a valuation appeal committee of such allowances as the Secretary of State may determine;
 - (g) as to the defraying of any expenses incurred by a valuation appeal panel or committee; and
 - (h) for any other matter which appears to the Secretary of State to be necessary, expedient or appropriate for the purpose of the administration of valuation appeal panels and committees,
- and regulations under this section may make different provision in respect of different valuation appeal areas or different valuation panels.
- (4) All members of a valuation appeal panel shall reside or be engaged in business or be employed in the valuation area or areas for which the panel is responsible; and no person appointed as the secretary or an assistant secretary of a panel shall be an officer of a local authority or shall by himself or by any partner or assistant appear before a valuation appeal committee for that area.
- (5) A valuation authority may pay reasonable subscriptions, whether annually or otherwise, to the funds of any association of members or officers of valuation appeal panels or valuation appeal committees formed for the purpose of consultation as to the common interests of those panels or committees and the discussion of matters relating to valuation.

Changes to legislation: There are currently no known outstanding effects for the Local Government etc. (Scotland) Act 1994, Section 29. (See end of Document for details)

- [^{F3}(6) The provisions of the Valuation Acts with regard to appeals and complaints apply, with any necessary modifications—
- (i) between 1st April 1996 and 31st March 2023 to a committee constituted under this section in the same manner as they applied before 1st April 1996 to a committee constituted under the 1975 Act, and
 - (ii) from 1st April 2023 to the First-tier Tribunal for Scotland in the same manner as they applied before that date to a committee constituted under this section.]
- (7) Where the area served by a valuation appeal panel is situated in more than one sheriffdom, its members shall be appointed by the sheriff principal for such one of those sheriffdoms as the Secretary of State may direct.
- (8) Regulations under this section shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Textual Amendments

- F1** Words in s. 29(1) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 10(3)(a)** (with sch. 1 paras. 1-4, 9, 10, 13-20)
- F2** S. 29(1A) inserted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 10(3)(b)** (with sch. 1 paras. 1-4, 9, 10, 13-20)
- F3** S. 29(6) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 10(3)(c)** (with sch. 1 paras. 1-4, 9, 10, 13-20)

Changes to legislation:

There are currently no known outstanding effects for the Local Government etc. (Scotland) Act 1994, Section 29.