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**STATUTORY INSTRUMENTS**

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**1971 No. 2089 (S.220)****RATING AND VALUATION****Act of Sederunt (Valuation Appeal Rules Amendment No. 2)  
1971**

*Made* - - - - - 16th December 1971

*Coming into Operation* 13th January 1972

The Lords of Council and Session, under and by virtue of the powers conferred upon them by section 6 of the Rating and Valuation (Scotland) Act 1952(a) and of all other powers competent to them in that behalf, do hereby enact and declare as follows:

1. A party appealing by way of stated case against the determination of a Valuation Appeal Committee in terms of section 7 of the Valuation of Lands (Scotland) Amendment Act 1879(b) shall lodge his grounds of appeal with the Clerk to the Valuation Appeal Committee within ten days after the issue of the determination of the Committee, or, where application has been made under regulation 9 of the Valuation Appeal Committee Procedure (Scotland) Regulations 1965(c) for a statement of the reasons for the decision, within seven days after the date on which such statement shall have been supplied to him, and shall at the same time deliver to the respondent a copy thereof; and the respondent may, if so advised, lodge answers to the grounds of appeal with the Clerk to the Committee within ten days thereafter: provided that the Valuation Appeal Committee may, on cause shown, allow to a party such longer time within which to lodge grounds of appeal, or answers thereto, as the case may be, as may seem necessary and reasonable in the circumstances.

2. Within twenty-one days after the date on which a party has lodged his grounds of appeal, the Clerk to the Valuation Appeal Committee shall send a copy of the draft stated case to the appellant or his agent and to the respondent or his agent.

3. Either party to an appeal by way of stated case may, within fourteen days after the date on which a copy of the draft stated case shall have been sent to him as aforesaid, lodge with the Clerk to the Valuation Appeal Committee representations in writing that any finding in fact contained in the draft stated case should be deleted as altered or that additional findings in fact should be included in the stated case: provided that any party lodging such representations shall at the same time send a copy of the same to the other party to the appeal who may, within seven days thereafter, lodge with the Clerk of the Valuation Appeal Committee and send to the opposing party observations in writing as to why effect should not be given to such representations.

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(a) 1952 c. 47.

(b) 1879 c. 42.

(c) S.I. 1965/403 (1965 I, p. 1104).

4. It shall be competent to the Valuation Appeal Committee to revise the findings in fact set forth in the draft stated case in the light of any representations received in terms of paragraph 3 hereof, or otherwise as they may think proper.

5. Appeals by way of stated case in respect of lands and heritages entered in the ordinary valuation roll shall be lodged in the General Department of the Court of Session:

(a) In the case of determinations issued on or before the 15th day of October in any year, not later than the 15th day of January following the issue of the determination appealed against;

(b) In the case of determinations issued after the 15th day of October, within a period of three months after the issue of the determination appealed against.

6. Appeals by way of stated case in respect of lands and heritages entered in the supplementary valuation roll shall be lodged in the General Department of the Court of Session within a period of three months after the issue of the determination appealed against.

7. Within twenty one days after an appeal by way of stated case shall have been lodged in terms of paragraph 5 or 6 hereof the appellant shall lodge fifteen copies of the stated case and deliver at least ten copies thereof to the solicitor for the respondent; and if the appellant shall fail within the said period of twenty one days to lodge and deliver the said copies, he shall be held to have abandoned his appeal and shall not be entitled to insist therein except upon being reponed as hereinafter provided: provided however that, within seven days after the date of lodging of the stated case, the appellant may enrol a motion for a sist of process, and if, on cause shown, the Lands Valuation Appeal Court or the Vacation Judge grants such sist, the running of the said twenty one days shall be postponed for the duration of the period of sist or until the sist is recalled. An unopposed motion for the recall of such sist may, in vacation or recess, be disposed of by the Vacation Judge.

8. An appellant may, within seven days after an appeal has been held to be abandoned in terms of paragraph 7 hereof, enrol a motion to be reponed. Such motion shall be put out before the Lands Valuation Appeal Court or, in vacation or recess, before the Vacation Judge, and shall only be granted upon cause shown, and upon such conditions as to payment of expenses or otherwise as shall seem just.

9. The respondent may, within fourteen days after an appeal has been held to be abandoned in terms of paragraph 7 hereof, lodge fifteen copies of the stated case and deliver at least ten copies thereof to the solicitor for the appellant, and may thereafter insist in the appeal as if he had been the appellant; in which case the appellant shall also be entitled to insist in the appeal; and the provisions regulating appeals by an appellant shall apply equally to appeals insisted in under this paragraph by the respondent.

10. The instruments referred to in the Schedule hereto are revoked to the extent therein mentioned.

11. This Act of Sederunt may be cited as the Act of Sederunt (Valuation Appeal Rules Amendment No. 2) 1971, and shall come into operation on 13th January 1972.

And the Lords appoint this Act of Sederunt to be inserted in the Books of Sederunt.

Edinburgh,  
16th December 1971.

J. L. CLYDE,  
I.P.D.

Paragraph 10

### SCHEDULE

#### REVOCATIONS

<i>Citation</i>	<i>Instrument Revoked</i>	<i>Extent of Revocation</i>
1. S.I. 1961/2205 (1961 III, p. 3901)	Act of Sederunt (Valuation Appeal Rules Amendment) 1961	Paragraphs 1 and 2
2. S.I. 1962/1220 (1962 II, p. 1327)	Act of Sederunt (Valuation Appeal Rules Amendment) 1962	The whole Act of Sederunt
3. S.I. 1965/450 (1965 I, p. 1200)	Act of Sederunt (Valuation Appeal Rules Amendment) 1965	Paragraphs 2, 3 and 4

### EXPLANATORY NOTE

*(This Note is not part of the Act of Sederunt.)*

This Act of Sederunt consolidates the provisions contained in the Acts of Sederunt (Valuation Appeal Rules Amendment) of 1961, 1962 and 1965, and makes new provision for the lodging of copies of the stated case in appeals to the Lands Valuation Appeal Court.