
STATUTORY INSTRUMENTS

1989 No. 2386 (S.160)

RATING AND VALUATION

The Valuation Timetable (Scotland) Order 1989

Made - - - - 15th December 1989

Coming into force - - 30th December 1989

The Secretary of State, in exercise of the powers conferred on him by sections 13(1) and 42(1) and (2) of the Valuation and Rating (Scotland) Act 1956(1) and of all other powers enabling him in that behalf, hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Valuation Timetable (Scotland) Order 1989 and shall come into force on 30th December 1989.

Interpretation

2. In this Order, unless the context otherwise requires—

“the Valuation Acts” means the Lands Valuation (Scotland) Act 1854(2), the Acts amending that Act and any other enactment relating to valuation;

“year” means the period of 12 months beginning with 1st April;

“year of revaluation” has the meaning assigned to it by section 37(1) of the Local Government (Scotland) Act 1975(3).

Prescribed dates

3. In relation to a valuation roll which comes into force on or after 1st April 1990, the date on which, or the period within which, any notice requires to be given, or any other thing requires to be done, for the purposes of the Valuation Acts, on or after the coming into force of this Order shall be, in respect of the notice or other thing mentioned in column 1 of the Schedule to this Order, the date or period set out in column 2 of that Schedule.

(1) 1956 c. 60; section 13(1) was extended by the Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12), section 22(d) and amended by the Local Government (Scotland) Act 1975 (c. 30), Schedule 6, paragraph 20(a).

(2) 1854 c. 91

(3) 1975 c. 30; the expression “year of revaluation” in section 37(1) was amended by S.I. 1982/1122

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Non-application to Assessor of Public Undertakings (Scotland)

4. The provisions of this Order shall not apply to any notice or thing required to be given or done in respect of the valuation of lands and heritages which the Assessor of Public Undertakings (Scotland) is required under any enactment to make, or in respect of any entry in a valuation roll made at his direction⁽⁴⁾.

Revocation

5. The Valuation Timetable (Scotland) Order 1984⁽⁵⁾, the Valuation Timetable (Scotland) Amendment (No. 2) Order 1987⁽⁶⁾ and the Valuation Timetable (Scotland) Amendment Order 1989⁽⁷⁾ are hereby revoked except in relation to appeals and complaints against entries in a valuation roll in force at the date of the coming into force of this Order.

St Andrew's House,
Edinburgh
15th December 1989

James Douglas-Hamilton
Parliamentary Under Secretary of State, Scottish
Office

(4) See the Local Government (Scotland) Act 1975 (c. 30), section 5.
(5) S.I. 1984/1504
(6) S.I. 1987/794
(7) S.I. 1989/976

SCHEDULE

Article 3

Column 1	Column 2
Valuations to be made on the basis of level of rents prevailing as at	1st April in the year which is 2 years prior to a year of revaluation
Last date for the assessor to send certified copies of estimates of revaluation to local authorities, and the Secretary of State, in accordance with section 7(4) of the Local Government (Financial Provisions) (Scotland) Act 1963 ⁽⁸⁾	1st November in the year preceding a year of revaluation
Valuations to be made on the basis of the physical circumstances of properties as at	1st January in the year preceding a year of revaluation
Last date for the assessor to deliver copies of the valuation roll to the rating authority, in accordance with section 1(4) of the Local Government (Scotland) Act 1975 ⁽⁹⁾	15th February in the year preceding a year of revaluation
In relation to any entry or alteration made in a valuation roll, the last date for lodging of any <ul style="list-style-type: none"> (a) (a) appeal or application for redress under section 3(2) of the Local Government (Scotland) Act 1975⁽¹⁰⁾ (b) complaint under section 13 of the Lands Valuation (Scotland) Act 1854⁽¹¹⁾ (c) complaint under section 6 of the Valuation of Lands (Scotland) Amendment Act 1879⁽¹²⁾ 	Whichever is the later of the following dates:— <ul style="list-style-type: none"> (i) 15th September in the year of revaluation; or (ii) the last day of the six month period commencing on the date on which the relevant notice under section 3(2) of the Local Government (Scotland) Act 1975 was sent.
Last date for the disposal by a valuation appeal committee of appeals and complaints lodged with it	Whichever is the latest of the following dates:— <ul style="list-style-type: none"> (i) 15th September in the second year following the year of revaluation; (ii) 31st December in the year following the year in which the appeal or complaint is lodged; or (iii) 12 months after the date on which the appeal or complaint is lodged.

⁽⁸⁾ 1963 c. 12; section 7(4) was amended by the Local Government (Scotland) Act 1973 (c. 65), section 122, and Schedule 9, paragraph 53 and by the Local Government (Scotland) Act 1975 (c. 30), section 38(1) and Schedule 6, Part II, paragraph 23.

⁽⁹⁾ 1975 c. 30

⁽¹⁰⁾ 1975 c. 30

⁽¹¹⁾ 1854 c. 91; section 13 was amended by S.R. & O. 1930/1026

⁽¹²⁾ 1879 c. 42

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EXPLANATORY NOTE

(This note is not part of the Order)

This Order prescribes a new timetable for

- (a) certain things which require to be done in connection with the making up of a valuation roll at the time of revaluation; and
- (b) applications for redress to the assessor, the lodging of appeals and complaints with the valuation appeal committee, and disposal of appeals and complaints by the valuation appeal committee.

This Order replaces the Valuation Timetable (Scotland) Order 1984 ([S.I. 1984/1504](#)) and amending Orders which it revokes.