
STATUTORY INSTRUMENTS

1996 No. 580

**The Rating, Valuation and Council Tax
(Miscellaneous Provisions) (Scotland) Order 1996**

Appeal proceedings

3.—(1) Proceedings which immediately before the transfer date are pending before an old valuation appeal committee may be continued before the appropriate new valuation appeal committee.

(2) Proceedings which immediately before the transfer date are, in consequence of an appeal or referral from an old valuation appeal committee, pending before—

- (a) the Lands Valuation Appeal Court;
- (b) the Lands Tribunal for Scotland; or
- (c) the Court of Session,

shall, as from that date, be treated as if they followed on an appeal or referral from the appropriate new valuation appeal committee.

(3) As regards such proceedings as are referred to in paragraphs (1) and (2) above, anything done before the transfer date by, to or in relation to—

- (a) an old valuation appeal committee; or
- (b) the secretary or assistant secretary of the panel from which that committee is drawn,

shall, as from that date, have effect as if done by, to or in relation to the appropriate new valuation appeal committee or the secretary or assistant secretary of the panel from which that committee is drawn (as the case may be).

(4) In this article—

“the appropriate new valuation appeal committee”, in relation to proceedings, means the committee constituted under the Valuation Appeal Panels and Committees (Scotland) Regulations 1996(1) for the area in which there is situated the property to which the proceedings relate;

“old valuation appeal committee” means a committee constituted under the Valuation (Local Panels and Appeal Committees Model Scheme) (Scotland) Order 1975(2).

(1) S.I.1996/137.

(2) S.I. 1975/1220.