
STATUTORY INSTRUMENTS

1996 No. 580 (S.58)

**RATING AND VALUATION
COUNCIL TAX, SCOTLAND**

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

<i>Made</i>	- - - -	<i>1st March 1996</i>
<i>Laid before Parliament</i>		<i>11th March 1996</i>
<i>Coming into force</i>	- -	<i>1st April 1996</i>

The Secretary of State, in exercise of the powers conferred on him by section 181(1) and (2)(a) and (c) of the Local Government etc. (Scotland) Act 1994⁽¹⁾ and of all other powers enabling him in that behalf, hereby makes the following Order:

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Rating, Valuation and Council Tax (Miscellaneous Provisions) (Scotland) Order 1996 and shall come into force on 1st April 1996.

(2) In this Order—

“the Act” means the Local Government etc. (Scotland) Act 1994; and

“the transfer date” means 1st April 1996.

Assessors

2.—(1) Anything done before the transfer date by, to or in relation to the old assessor of an area for the purposes of his functions under the Valuation Acts or the Local Government Finance Act 1992⁽²⁾ shall, as from that date, have effect as if done by, to or in relation to the new assessor of that area.

(2) Without prejudice to the generality of paragraph (1) above, the new assessor of an area may continue, or continue to defend, any proceedings which were brought by or against the old assessor of that area and which are pending immediately before the transfer date.

(3) In this article—

“new assessor” means an assessor or depute assessor appointed under section 27(2) of the Act;

(1) 1994 c. 39.
(2) 1992 c. 14.

“old assessor” means an assessor or depute assessor appointed under section 116(2) of the Local Government (Scotland) Act 1973(3).

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(4) 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(5).

Decisions before the transfer date

4. In the period up until 1st April 2000 and in relation to lands and heritages—

- (a) a relevant decision taken before the transfer date by a valuation appeal committee for the valuation area in which those lands and heritages were then situated; and
- (b) a decision taken before the transfer date by such a committee which altered the net annual value or rateable value of any comparable lands and heritages,

shall be taken to constitute a “material change of circumstances” for the purposes of the definition of that phrase in section 37(1) of the Local Government (Scotland) Act 1975(6).

(3) 1973 c. 65; section 116(2) is repealed (with effect from 1st April 1996) by virtue of Schedule 14 to the Act and S.I.1996/323.

(4) S.I. 1996/137.

(5) S.I. 1975/1220.

(6) 1975 c. 30; the definition of “material change of circumstances” in section 37(1) was amended by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 20 and Schedule 2, paragraph 17, by the Abolition of Domestic Rates etc. (Scotland) Act 1987 (c. 47), Schedule 6 and by paragraph 100(8) of Schedule 13 to the Act.

Valuation lists and rolls

5.—(1) In relation to anything falling to be done on or after the transfer date, a valuation list for an area compiled under section 26 of the Act shall be treated as if—

- (a) it had been in force since 1st April 1993; and
- (b) it was the same list as that part of the valuation list actually in force prior to the transfer date which related to that area.

(2) In relation to anything falling to be done on or after the transfer date, a valuation roll for an area made up under section 28 of the Act shall be treated as if—

- (a) it had been in force since 1st April 1995; and
- (b) it was the same roll as that part of the valuation roll actually in force prior to the transfer date which related to that area.

The Council Tax (Exempt Dwellings) (Scotland) Order 1992

6.—(1) The Council Tax (Exempt Dwellings) (Scotland) Order 1992(7) shall be amended in accordance with this article.

(2) In the definition of “valuation list” in article 2, for the word “levying” there shall be substituted the word “local”.

(3) In paragraph 9(a) of the Schedule, after the word “body” there shall be inserted the words “or a local authority”.

The Council Tax (Reductions for Disabilities) (Scotland) Regulations 1992

7.—(1) The Council Tax (Reductions for Disabilities) (Scotland) Regulations 1992(8) shall be amended in accordance with this article.

(2) In each of regulations 1(2) and (3) and 3(1)(b), for the word “levying” there shall be substituted the word “local”.

(3) In each of regulations 1(3) and 3(1)(b), the words “or the council water charge” shall be deleted.

(4) In regulation 4(1), the words “and council water charge” shall be deleted.

The Council Tax (Discounts) (Scotland) Regulations 1992

8. The definition of “relevant body” in regulation 1(3) of the Council Tax (Discounts) (Scotland) Regulations 1992(9) shall be amended by substituting, for paragraph (a), the following paragraph:—

- “(a) a local authority;”.

The Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993

9.—(1) The Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993(10) shall be amended in accordance with this article.

(2) In regulation 2—

- (a) in the definition of “levying authority”, for the words “the levying” there shall be substituted the words “the local”; and

(7) S.I. 1992/1333, to which there are amendments not relevant to this Order.

(8) S.I. 1992/1335.

(9) S.I. 1992/1409, to which there are amendments not relevant to this Order.

(10) S.I. 1993/355.

- (b) in the definition of “local valuation panel”, for the words after the word “with” there shall be substituted the words “the Valuation Appeal Panels and Committees (Scotland) Regulations 1996”.
- (3) In regulation 3—
 - (a) in paragraph (b)(ii) of the definition of “taxpayer” in paragraph (1) of that regulation—
 - (i) the words “or amounts” shall be deleted; and
 - (ii) for the word “were”, there shall be substituted the word “was”; and
 - (b) in paragraph (2)(a)—
 - (i) the word “by” shall be deleted;
 - (ii) for head (i), there shall be substituted the following:—
 - “(i) after 31st March 1996 by a valuation appeal committee drawn from the local valuation panel for the area in which the dwelling is situated;
 - (ia) on or before that date by a valuation appeal committee for the valuation area within which the dwelling was then situated;”; and
 - (iii) in each of heads (ii) and (iii), the word “by” shall be inserted before the word “the”.
- (4) In regulation 21(a), the words “or council water charge” shall be deleted.
- (5) In the definition of “committee” in regulation 25(1), for the words after the word “with” there shall be substituted the words “the Valuation Appeal Panels and Committees (Scotland) Regulations 1996”.

The Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Regulations 1995

- 10.**—(1) The Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Regulations 1995(**11**) shall be amended in accordance with this article.
- (2) In regulation 2(1)—
 - (a) after the definition of “the Valuation Acts”, there shall be inserted the following definition:
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 - ““the 1996 Regulations” means the Valuation Appeal Panels and Committees (Scotland) Regulations 1996;”;
 - (b) in the definition of “assessor”, for the words “116 of the Local Government (Scotland) Act 1973” there shall be substituted the words “27 of the Local Government etc. (Scotland) Act 1994”; and
 - (c) in the definitions of “Committee” and “local valuation panel”, for the words after the word “with” in each case there shall be substituted the words “the 1996 Regulations”.
 - (3) In regulation 8(5)(a), for the words “of the relevant local valuation panel” there shall be substituted the words “in which there are situated the lands and heritages which are the subject of the hearing”.

St Andrew's House,
Edinburgh
1st March 1996

George Kynoch
Parliamentary Under Secretary of State, Scottish
Office

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

EXPLANATORY NOTE

(This note is not part of the Order)

Under the Local Government etc. (Scotland) Act 1994 (“the Act”), reorganisation of local government in Scotland will take effect from 1st April 1996. In connection with this reorganisation, the Act provides for new appointments to be made of assessors to carry out functions in connection with valuation for rating and council tax, and for valuation and council tax appeals to be dealt with by valuation appeal committees newly constituted under the Act. The Act also provides for “new” valuation rolls and council tax lists to be drawn up (from the existing rolls and lists) where the area to be covered by a roll or list is different from an existing such area.

Articles 2 to 5 of this Order make provision so as to ensure continuity in the transition to the new assessors, valuation appeal panels and committees, and valuation rolls and lists.

Articles 6 to 10 make minor amendments in subordinate legislation relating to the council tax and valuation appeals. All amendments made are consequential on provisions in the Act.