

SCHEDULE 1

Regulation 5

Transitional and saving provisions

Appeals and applications in progress before a valuation appeal committee immediately prior to 1 April 2023 to transfer to the First-tier Tribunal

1. Any appeal or application made to a valuation appeal committee, including an application to refer a case to the Lands Tribunal for Scotland, in progress or pending immediately prior to 1 April 2023 but not yet determined and any proceedings before a valuation appeal committee in progress or pending immediately prior to that date is to be transferred to and must be completed by the First-tier Tribunal.

2. An appeal under paragraph 1, where the conditions in either paragraph 3 or 4 are met, is taken to have been made to a valuation appeal committee for the purposes of this schedule.

3. The conditions in this paragraph are that—

(a) a notice of appeal was lodged—

(i) prior to 1 April 2023,

(ii) with an assessor or on the levying authority (as the case may be) in accordance with regulation 10, 22, 23 or 24 of the 1993 Regulations or regulation 3(2) of the 1995 Regulations, and

(b) the appeal has not been withdrawn or otherwise disposed of.

4. The conditions in this paragraph are that—

(a) a person made a proposal for alteration of a valuation list in accordance with regulation 5 of the 1993 Regulations,

(b) the proposal has not been withdrawn or otherwise disposed of,

(c) the assessor is of the opinion that the proposal is not well-founded, and

(d) the date on which the assessor is required to refer the disagreement between him and the proposer as an appeal to the relevant local valuation panel, in accordance with regulation 15 of the 1993 Regulations, has been reached or has passed.

Appeals initiated before transfer – savings provisions

5. Regulations 10 and 22 to 24 of the 1993 Regulations continue to have effect as they did immediately before 1 April 2023 in respect of a notice of appeal served in accordance with the relevant regulation on an assessor or the levying authority (as the case may be) before that date, but with any reference to “the secretary of the relevant local valuation panel” or “the secretary or assistant secretary of the relevant local valuation panel” treated as if it were a reference to “the First-tier Tribunal”.

6. Regulation 15 of the 1993 Regulations continues to have effect as it did immediately before 1 April 2023 in respect of a proposal served on an assessor in accordance with regulations 5 and 6 of those Regulations before that date, but with the reference in paragraph (1) of regulation 15 to “the relevant local valuation panel” treated as if it were a reference to “the First-tier Tribunal”.

7. Regulation 3 of the 1995 Regulations continues to have effect as it did immediately before 1 April 2023 in respect of any appeal lodged with an assessor before that date, but with any reference in that regulation to “the secretary” treated as if it were a reference to “the First-tier Tribunal”.

8. Regulations 6 and 7 of the Valuation Appeal Committee (Procedure in Civil Penalty Appeals) (Scotland) Regulations 2020(1) continue to have effect as they did immediately before 1 April 2023 in respect of a notice of appeal made in accordance with regulation 4 of those Regulations before that date, but with any reference to “the secretary” or “the committee” treated as if it were a reference to “the First-tier Tribunal”.

Preparation of stated case for the purposes of appeal – transitory provision

9. The amendments made by paragraph 10(3) of schedule 2 of these Regulations to section 29 of the 1994 Act have effect subject to paragraph 10.

10. Between 1 April 2023 and 30 September 2023, the function of preparing a stated case (including the provision, if necessary, of a written statement of the reasons for a decision) for the purpose of an appeal to the Lands Valuation Appeal Court may be exercised by—

- (a) the valuation appeal committee constituted under section 29(1) of the 1994 Act which made the decision that a party is seeking to appeal, or
- (b) where the party seeking to appeal has requested that the committee specified in (a) agree to prepare such a stated case and it has within 28 days either declined or not responded to that request, the First-tier Tribunal for Scotland.

Written statements of decisions – savings provision

11. Paragraph 16 of schedule 2 of these Regulations has effect subject to paragraph 12.

12. Regulation 18 of the 1995 Regulations continues to have effect as it did immediately before 1 April 2023 for the purpose of an appeal by way of stated case in accordance with rule 3 of the Act of Sederunt (Valuation Appeal Rules Amendment) 1982(2).

Decisions, directions and orders of valuation appeal committees to continue in force

13. Any decision (whether or not called a decision), direction or order given or made in, or in respect of a representation, application or appeal to, any proceedings before a valuation appeal committee, which is given or made immediately prior to 1 April 2023, remains in force on and after that date as if it were a decision, direction or order of the First-tier Tribunal.

Time limits in respect of appeals and applications, and proceedings before, valuation appeals committees to carry over to the First-tier Tribunal

14. Any time limit which has started to run prior to 1 April 2023 in respect of an appeal (including an unexercised right of appeal) or application or proceedings before a valuation appeal committee (and which has not expired) continues to apply where appeals, applications or proceedings are transferred to the First-tier Tribunal.

Unexercised right of appeal to the Lands Valuation Appeal Court, if exercised, remains as an appeal to the Lands Valuation Appeal Court

15. Where in respect of a decision of a valuation appeal committee before 1 April 2023 there lies a right of appeal to the Lands Valuation Appeal Court which has not been exercised before that date but is still exercisable, any appeal on or after 1 April 2023 is to be to the Lands Valuation Appeal Court but, subject to paragraph 17, is to be treated as if the decision had been made by the First-tier Tribunal.

(1) [S.S.I. 2020/382](#).

(2) [S.I. 1982/1506](#). Relevantly amended by [S.I. 1986/641](#), rule 2.

Exercised right of appeal to the Lands Valuation Appeal Court

16. Where in respect of a decision of a valuation appeal committee before 1 April 2023, there lies a right of appeal to the Lands Valuation Appeal Court which has been exercised before that date—

- (a) the appeal continues, but
- (b) subject to paragraph 17, the appeal is to be treated as an appeal from the First-tier Tribunal to the Lands Valuation Appeal Court.

Appeals to the Lands Valuation Appeal Court – savings provision

17. In respect of an appeal of the kind specified in paragraph 15 or 16, the functions of a valuation appeal committee in relation to the preparation of a stated case continue to have effect until 1 October 2023 as they had effect prior to 1 April 2023.

Unexercised right of appeal to the Court of Session, if exercised, is an appeal to the Upper Tribunal

18. Where in respect of a decision of a valuation appeal committee before 1 April 2023, there lies a right of appeal to the Court of Session, which has not been exercised before that date but is still exercisable—

- (a) any appeal on or after 1 April 2023 is to be to the Upper Tribunal as if the decision had been made by the First-tier Tribunal, and
- (b) the appeal is to be an appeal from the First-tier Tribunal for the purposes of section 46(1) of the 2014 Act.

Exercised right of appeal to the Court of Session to be completed by the Upper Tribunal

19. Where in respect of a decision of a valuation appeal committee before 1 April 2023, there lies a right of appeal to the Court of Session, which has been exercised before that date but not completed, the appeal and any proceedings in relation to that appeal in progress immediately before that date transfers to and is to be completed by the Upper Tribunal as if the decision had been made by the First-tier Tribunal and it was an appeal to the Upper Tribunal or proceedings in the Upper Tribunal for the purposes of section 46(1) of the 2014 Act.

Unexercised right of appeal to the Lands Tribunal for Scotland, if exercised, is an appeal to the Upper Tribunal

20. Where in respect of a decision of a valuation appeal committee before 1 April 2023 not to refer a case to the Lands Tribunal for Scotland for determination by virtue of section 1(3A) of the Lands Tribunal Act 1949⁽³⁾ there lies a right of appeal to that Tribunal under regulation 6(1) of the 1995 Regulations, which has not been exercised before that date but is still exercisable—

- (a) any such appeal on or after 1 April 2023 is to be to the Upper Tribunal, and
- (b) is to be treated as if the decision had been made by the First-tier Tribunal.

(3) 1949 c. 42. Relevant amendments made by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 12(1), the Local Government and Housing Act 1989 (c. 42), section 145, schedule 6 paragraph 1 and S.I. 2009/1307, paragraph 11.