

## SCHEDULE 2

### PART 1

#### Consequential amendments and repeals of primary legislation

##### **Non-Domestic Rates (Scotland) Act 2020**

**12.**—(1) The Non-Domestic Rates (Scotland) Act 2020(1) is amended in accordance with subparagraphs (2) and (3).

(2) In section 31 (penalties under section 30: appeals and enforcement) in all places where “a valuation appeal committee” or “the valuation appeal committee” appears substitute “the First-tier Tribunal for Scotland”.

(3) In section 34 (penalties under section 33: appeals) in all places where “a valuation appeal committee” or “the valuation appeal committee” appears substitute “the First-tier Tribunal for Scotland”.

(4) In section 42 (interpretation) before the first entry insert—

““the First-tier Tribunal for Scotland” means the First-tier Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014,”.

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(1) 2020 asp 4.