

SCHEDULE 2

PART 2

Consequential amendments and revocations of secondary legislation

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

15.—(1) The Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993(1) are amended in accordance with subparagraphs (2) to (9).

(2) In regulation 2 (interpretation)—

(a) omit the entries for—

“local valuation panel”, and

“the relevant local valuation panel”,

(b) after the entry for “assessor” insert—

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

(c) after the entry for “proposal” insert—

““Upper Tribunal for Scotland” means the Upper Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014;”.

(3) In regulation 3 (interpretation of Part II)—

(a) in paragraph (1) omit the entry for “secretary”,

(b) in paragraph (2)(a)—

(i) in sub-paragraph (i) after “31st March 1996” insert “but before 31st March 2023”,

(ii) in sub-paragraph (ia) for “that date” substitute “31st March 1996”, and

(iii) after sub-paragraph (ia) insert “(ib) after 31st March 2023 by the First-tier Tribunal for Scotland or the Upper Tribunal for Scotland;”.

(4) In regulation 5(9)(a) (circumstances and periods in which proposals may be made)—

(a) for “a valuation appeal committee” substitute “the First-tier Tribunal for Scotland”, and

(b) for “such a committee” substitute “that Tribunal”.

(5) In regulation 8(2) (proposals treated as invalid-lack of title or out of time)—

(a) after the second occurrence of “notice” insert “to the First-tier Tribunal for Scotland”, and

(b) for “no later than four weeks after the date of its service” substitute “within 28 days of the date of service”.

(6) In regulation 9 (proposals treated as invalid-lack of information)—

(a) in paragraph (2)(d) after “appeal” insert “to the First-tier Tribunal for Scotland”, and

(b) in paragraph (3)—

(i) after the second occurrence of “notice” insert “to the First-tier Tribunal for Scotland”, and

(ii) for “no later than four weeks after the date of its service” substitute “within 28 days of the date of service”.

(1) [S.I. 1993/355](#), relevantly amended by [S.I. 1996/580](#), article 9.

- (7) In regulation 10 (proposals treated as invalid-appeals)—
- (a) in paragraph (1) for “shall be initiated by serving notice of appeal on the assessor” substitute “is to be made by giving written notice to the First-tier Tribunal for Scotland in accordance with the procedural rules of that Tribunal”, and
 - (b) omit paragraph (2).
- (8) For regulation 15 (disagreement as to proposed alteration) substitute—

“Appeal in the event of disagreement as to proposed alteration

15.—(1) Where the assessor is of the opinion that a proposal is not well-founded and it is not withdrawn they must, in accordance with the time periods specified in paragraph (3), serve on the proposer a notice complying with paragraph (2).

- (2) A notice under paragraph (1) must—
- (a) state the opinion of the assessor that the proposal is not well-founded;
 - (b) specify the basis on which the assessor has concluded that the proposal is not well-founded;
 - (c) advise the proposer of their right of appeal to the First-tier Tribunal for Scotland under paragraph (4) and of the effect of paragraphs (5) and (6).
- (3) A notice under paragraph (1) must be served on the proposer—
- (a) where no notice in respect of the proposal has been served on the proposer under regulation 8(1) or 9(1), before the end of the period of six weeks beginning with the date on which the proposal was served on the assessor;
 - (b) where the assessor has served a notice under regulation 8(1) in respect of a proposal, before the end of the period of six weeks beginning with the date on which—
 - (i) the assessor withdrew that notice; or
 - (ii) the proposer’s appeal against that notice was finally resolved in their favour;
 - (c) where the assessor has served a notice under regulation 9(1) in respect of a proposal, before the end of the period of six weeks beginning—
 - (i) where the assessor has been satisfied that they have been supplied with all the information specified in that notice, with the last date on which any of that information was supplied to them; or
 - (ii) in any other case, with the date on which the proposer’s appeal against that notice was finally resolved in their favour;
 - (d) where a proposal has been adopted by a person under regulation 11(3), before the end of the period of six weeks beginning with the date on which that person intimated to the assessor his wish to adopt the proposal.

(4) Where a proposal has not been accepted as well-founded by the assessor and has not been withdrawn the proposer may in accordance with paragraph (6) refer the disagreement between him and the assessor about the accuracy of the list as an appeal to the First-tier Tribunal for Scotland.

- (5) But no appeal under paragraph (4) may be made in respect of—
- (a) a proposal that has been appealed under regulation 10(1), unless that appeal found in favour of the proposer, or
 - (b) a proposal treated by the assessor as invalid by virtue of regulation 8(3) or 9(4).
- (6) An appeal under paragraph (4) must be served on the First-tier Tribunal for Scotland—
- (a) before the end of the period of six weeks beginning with—

- (i) the date on which service of the notice in paragraph (1) was required, whether or not such service is made, or
 - (ii) 1st April 2023,
whichever is the later, and
 - (b) in accordance with the procedural rules of that Tribunal.”.
- (9) Regulations 22 to 24 and Part IV are revoked.