Draft Legislation: This is a draft item of legislation. This draft has since been made as a Scottish Statutory Instrument: The Upper Tribunal for Scotland (Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland) Regulations 2023 No. 48

SCHEDULE 2

Regulation 6

Consequential amendments of primary legislation

Valuation of Lands (Scotland) Amendment Act 1879

1. In section 7 (where assessors not officers of Inland Revenue, case may be demanded for opinion of two judges of court of session) of the Valuation of Lands (Scotland) Amendment Act 1879(1) for "Lands Tribunal" where it first occurs substitute "Upper Tribunal".

Lands Tribunal Act 1949

2.—(1) The Lands Tribunal Act 1949(**2**) is amended in accordance with sub-paragraphs (2) and (3).

- (2) In section 1 (establishment of the Lands Tribunal for Scotland and jurisdiction)-
 - (a) in the section title for "and jurisdiction" substitute ", jurisdiction and appeals to the Scottish Tribunals",
 - (b) in sub-section (3A) for "The Lands Tribunal for Scotland may also" substitute "The Upper Tribunal for Scotland may",
 - (c) in sub-section (3BA)—
 - (i) for "Lands" substitute "Upper",
 - (ii) in all places where "the Tribunal" appears substitute "the Upper Tribunal for Scotland",
 - (d) in sub-section (3C) for "Lands" substitute "Upper".
- (3) In section 8(1) (interpretation) after the definition of "arbitrator" insert—

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

Local Government (Financial Provisions) (Scotland) Act 1963

3.—(1) The Local Government (Financial Provisions) (Scotland) Act 1963(**3**) is amended in accordance with sub-paragraphs (2) and (3).

(2) In section 15 (proceedings in appeals), in sub-sections (1), (1A)(b) and (1C) for "Lands Tribunal for Scotland" substitute "Upper Tribunal for Scotland".

(3) In section 26(2) (interpretation) after the definition of "rateable valuation" insert—

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

Local Government (Scotland) Act 1975

4.—(1) The Local Government (Scotland) Act 1975(4) is amended in accordance with sub-paragraphs (2) and (3).

 ¹⁸⁷⁹ c. 42 (42 and 43 Vict.). Section 7 relevantly amended by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 13(1), substituting words.

^{(2) 1949} c. 42 (12 & 13 Geo. 6). Title in section 1 substituted by S.I. 2009/1307, schedule 1, paragraph 11(a). Sections 1(3A) to (3E) inserted by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 12(1). Section 1(3BA) inserted by the Local Government and Housing Act 1989 (c. 42), schedule 6, paragraph 1.

^{(3) 1963} c. 12. Section 15(1) relevantly amended by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 21, schedule 2, paragraph 9 and sub-sections (1A) and (1C) inserted by section 19 of that Act.

^{(4) 1975} c. 30. Section 2(1)(a) amended by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31) ("the 1984 Act"), section 21, schedule 2, paragraph 13(1). Section 2(1A) inserted by the Local Government and Rating Act 1997 (c. 29),

- (2) In section 2(3) (alterations to valuation roll which is in force) for "Lands" substitute "Upper".
- (3) In section 37(1) (general interpretation)—
 - (a) in the definition of "material change of circumstances", in paragraph (a) after "Lands Tribunal for Scotland" insert "or the Upper Tribunal for Scotland",
 - (b) after the definition of "prescribed" insert-

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

Tribunals and Inquiries Act 1992

5. In section 11 (appeals from certain tribunals) of the Tribunals and Inquiries Act 1992(**5**) omit sub-section (7)(c)(i).

schedule 3, paragraph 12(b). Section 2(3) amended by the 1984 Act, section 21, schedule 2, paragraph 15. Sections 3ZA and 3ZB inserted by the Non-Domestic Rates (Scotland) Act 2020 (asp 4) ("the 2020 Act"), section 10(4). Section 37(1) was relevantly amended by the 1984 Act, schedule 2, paragraph 7, the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), schedule 6 and the 2020 Act, section 13.

^{(5) 1992} c. 53. Words in section 11(7)(c) renumbered by the schedule, paragraph 2(a) of the Long Leases (Scotland) Act 2012 (asp 9).