
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 78

The Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Amendment Regulations 2017

Citation and commencement

1. These Regulations may be cited as the Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Amendment Regulations 2017 and come into force on 1st May 2017.

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

2.—(1) The Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Regulations 1995(1) are amended as follows.

(2) In regulation 2 (interpretation)—

(a) in paragraph (1)—

(i) omit the definition of “address”(2); and

(ii) after the definition of “electronic communication”(3) insert—

““legible in all material respects” means that the information contained in the document is available to the recipient to no lesser extent than it would be if sent by means of a document in printed form;” and

(b) at the end insert—

“(3) Where the criteria in paragraph (4) are met, any document sent in relation to an appeal may be sent by electronic communication and any requirement in these Regulations that any document is to be in writing is fulfilled.

(4) The criteria are—

(a) the recipient consents—

(i) explicitly by nominating and, in the case of an assessor, publishing an address for the purposes of electronic communications; or

(ii) implicitly by having used electronic communications in relation to an appeal; and

(b) the document sent by electronic communication is—

(i) capable of being accessed by the recipient;

(ii) legible in all material respects; and

(iii) sufficiently permanent to be used for subsequent reference.”.

(3) In regulation 3 (requirements as to appeal)—

(1) [S.I. 1995/572](#) amended by [S.I. 1996/580](#) and [S.S.I. 2007/124](#).

(2) The definition was inserted by [S.S.I. 2007/124](#).

(3) The definition was inserted by [S.S.I. 2007/124](#).

- (a) in paragraph (5)(4) omit—
 - (i) “either”; and
 - (ii) “or intimation by way of electronic communication using the method specified in paragraph (8)”; and
- (b) omit paragraphs (6) to (10)(5).
- (4) In regulation 8 (arrangements for hearing by the Committee)—
 - (a) in paragraphs (4) and (7), for “70” substitute “105”;
 - (b) in paragraph (5)(6), for “giving such information” to the end substitute “to be published on an appropriate website”; and
 - (c) in paragraph (6), for “name a place” to the end substitute “include a list of the appeals to be heard at that hearing”.
- (5) In regulation 9(1) (arrangements at hearing) omit from “, but nothing” to the end.
- (6) In regulation 10 (information to be furnished by parties to an appeal)—
 - (a) for paragraph (2) substitute—

“(2) Within 28 days of the receipt of such a statement and not later than 21 days before the date set for the hearing, the assessor shall furnish to the appellant a written statement specifying the grounds on which the entry in the valuation roll is arrived at.

(2A) Not later than 21 days before the date set for the hearing, the assessor may serve a notice on the appellant requiring the appellant, by a date specified in the notice (being a date not less than 10 days after the date of service of the notice), to provide written confirmation to the assessor that the appellant intends to proceed with the appeal.

(2B) At the hearing, the Committee shall not allow a party to found on any grounds not specified in a written statement provided by that party under paragraph (1) or (2) without the consent of the other party to the hearing, but may, if the party seeking to found on such grounds shows cause why they were not so specified, allow that party to found on them, subject to such conditions as the Committee thinks fit.”; and
 - (b) for paragraph (3)(b) substitute—

“(b) provide, in response to a notice served under paragraph (2A), the written confirmation referred to in that paragraph.”.

Saving provision

3. In respect of an appeal relating to a valuation roll that remains in force until it is superseded by a new valuation roll on 1st April 2017 the Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Regulations 1995 continue to have effect as they had effect immediately before the amendments made by regulation 2 of these Regulations came into force.

St Andrew’s House,
Edinburgh
15th March 2017

DEREK MACKAY
A member of the Scottish Government

(4) Paragraph (5) was amended by [S.S.I. 2007/124](#).
 (5) Paragraphs (6) to (10) were inserted by [S.S.I. 2007/124](#).
 (6) Paragraph (5) was inserted by [S.I. 1996/580](#).