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SCOTTISH STATUTORY INSTRUMENTS

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**2020 No. 277**

**RATING AND VALUATION**

**The Valuation Timetable (Disposal of Appeals and Complaints) (Coronavirus) (Scotland) Amendment Order 2020**

<i>Made</i>	-	-	-	-	<i>9th September 2020</i>
<i>Laid before the Scottish Parliament</i>	-	-	-	-	<i>11th September 2020</i>
<i>Coming into force</i>	-	-			<i>29th September 2020</i>

The Scottish Ministers make the following Order in exercise of the powers conferred by sections 13(1) and 42(1) of the Valuation and Rating (Scotland) Act 1956<sup>(1)</sup> and all other powers enabling them to do so.

**Citation and commencement**

1. This Order may be cited as the Valuation Timetable (Disposal of Appeals and Complaints) (Coronavirus) (Scotland) Amendment Order 2020 and comes into force on 29 September 2020.

**Amendment of the Valuation Timetable (Scotland) Order 1995**

2. In the schedule of the Valuation Timetable (Scotland) Order 1995<sup>(2)</sup>, in paragraph (i) of the last entry in column 2 (last date for disposal of appeals and complaints), for “third” substitute “fourth”.

St Andrew’s House,  
Edinburgh  
9th September 2020

*BEN MACPHERSON*  
A member of the Scottish Government

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(1) 1956 c.60; section 13(1) was extended by section 22(d) of the Local Government (Financial Provisions) (Scotland) Act 1963 (c.12) and amended by paragraph 20(a) of schedule 6 of the Local Government (Scotland) Act 1975 (c.30). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c.46).  
(2) S.I. 1995/164. The schedule was relevantly amended by S.I. 1995/2455, S.I. 1997/1781 and S.S.I. 2000/76.

**Status:** This is the original version (as it was originally made).

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## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order amends the Valuation Timetable (Scotland) Order 1995 (“the 1995 Order”) which prescribes dates on which, and periods within which, various things require to be done in relation to a valuation roll.

Article 2 amends the schedule of the 1995 Order to make the last date for the disposal by a valuation appeal committee of an appeal or complaint lodged with it 31 December in the fourth year following the year of revaluation, instead of 31 December in the third year following a year of revaluation, unless one of the other prescribed rules provides for a later disposal date.