SCOTTISH STATUTORY INSTRUMENTS

2020 No. 382

The Valuation Appeal Committee (Procedure in Civil Penalty Appeals) (Scotland) Regulations 2020

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

- **12.**—(1) The Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Regulations 1995(1) are amended as follows.
 - (2) At the start of regulation 1(2) (application), insert "Except as described in paragraph (3),".
 - (3) After regulation 1(2) insert—
 - "(3) These Regulations do not apply to any appeal to a committee under section 31(1) (assessor penalty notice appeals) or section 34(1) (local authority penalty notice appeals) of the Non-Domestic Rates (Scotland) Act 2020(2)."

⁽¹⁾ S.I. 1995/572, to which there are amendments that are not relevant to this regulation.

⁽**2**) 2020 asp 4.