

SCHEDULE

THE FIRST-TIER TRIBUNAL FOR SCOTLAND LOCAL TAXATION CHAMBER RULES OF PROCEDURE 2022

PART 2

Procedure in respect of non-domestic rates appeals

Interpretation

24. In this Part—

“the 1982 Act of Sederunt” means the Act of Sederunt (Valuation Appeal Rules Amendment) 1982(1),

“the 1995 Regulations” means the Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Regulations 1995(2),

“the 2022 Order” means the Valuation Timetable (Scotland) Order 2022(3),

“the 2022 Regulations” means the Valuation (Proposals Procedure) (Scotland) Regulations 2022(4),

“appeal” means an appeal or complaint under the Valuation Acts, and “appellant” shall be construed accordingly,

“lands and heritages” is to be construed in accordance with section 42 of the 1854 Act,

“net annual value” has the meaning given in section 6(8) of the Valuation and Rating (Scotland) Act 1956(5),

“non-domestic rates” means non-domestic rates levied under section 7B of the 1975 Act,

“rateable value” has the meaning given in section 6(9) of the Valuation and Rating (Scotland) Act 1956(6).

Commencement Information

II Sch. rule 24 in force at 1.4.2023, see [reg. 1\(2\)](#)

(1) S.I. 1982/1508.

(2) S.I. 1995/572.

(3) S.S.I. 2022/368.

(4) S.S.I. 2022/369.

(5) 1956 c. 60. Section 6(8) was amended by schedule 6 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47) and section 76(2)(a) of the Land Reform (Scotland) Act 2016 (asp 18).

(6) Section 6(9) was amended by section 10(1) of the Local Government Finance Act 1963 (c. 12) and schedule 6 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47).

Changes to legislation:

There are currently no known outstanding effects for the The First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022, Paragraph 24.