
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 40

The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Rules of Procedure) (Miscellaneous Amendment) Regulations 2023

Amendment of the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022

2.—(1) The schedule of the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022⁽¹⁾ is amended as follows.

(2) In rule 1 (interpretation)—

(a) before the definition of “the 1992 Act”, insert—

““the 1854 Act” means the Lands Valuation (Scotland) Act 1854⁽²⁾,

“the 1949 Act” means the Lands Tribunal Act 1949⁽³⁾,”

(b) in the definition of “the Valuation Acts”, for “Lands Valuation (Scotland) Act 1854” substitute “1854 Act”,

(c) in the definition of “appeal”—

(i) after sub-paragraph (a), insert—

“(aa) a council tax appeal”,

(ii) in sub-paragraph (b), omit heads (ii) and (iii),

(d) in the definition of “council tax appeal”—

(i) after “valuation” insert “appeal”,

(ii) omit “, 87(6) (alteration of lists)”,

(iii) after “1992 Act” insert “, or Part II (alteration of valuation list) of the 1993 Regulations”.

(3) In rule 6 (dismissal of a case), in paragraph (3)—

(a) in sub-paragraph (a) omit “or”,

(b) at the end of sub-paragraph (b) insert—

“or

(c) provide the written statement specified in rule 25(9), in accordance with that rule.”.

(4) In rule 17 (decision of the First-tier Tribunal), in paragraph (6), for “(4)(a)” substitute “(5)(a)”.

(5) In rule 20 (expenses), omit paragraph (5).

(1) S.S.I. 2022/364.

(2) 1854 c. 91.

(3) 1949 c. 42. Relevantly amended by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 12(1), the Local Government and Housing Act 1989 (c. 42), section 145 and schedule 6, paragraph 1 and S.I. 2009/1307, article 5(1) (2) and Schedule 1, paragraph 11.

(6) In rule 22 (signature of documents), in sub-paragraph (b)(ii), for “a” substitute “the”.

(7) In rule 23 (sending and delivery of notices and documents), in paragraph (2)(a), omit “electronic” where it second occurs.

(8) At the end of rule 25 (appeals lodged prior to 1 April 2023), insert—

“(9) The appellant must, not later than 35 days before the date set for the hearing, provide to the assessor and the First-tier Tribunal a written statement specifying—

(a) the grounds of appeal; and

(b) if the appeal relates to the rateable value or net annual value of the lands and heritages as entered in the valuation roll, the valuation which the appellant considers should be entered in the roll and the grounds on which that valuation is arrived at.

(10) The assessor must provide to the appellant and the First-tier Tribunal a written statement specifying the grounds on which the entry in the valuation roll was arrived at—

(a) within 28 days, beginning on the date of receipt of the statement described in paragraph (9), and

(b) not later than 21 days before the date set for the hearing.

(11) If the appellant does not provide the written statement specified in paragraph (9), in accordance with that paragraph, the First-tier Tribunal may dismiss the appeal in accordance with rule 6(3)(c) (dismissal of a case).”.

(9) In rule 26 (notice of appeal)—

(a) in paragraph (2)—

(i) in sub-paragraph (i)—

(aa) after “sent”, omit “under regulations made”,

(bb) for “14” substitute “15”,

(ii) in sub-paragraph (j), for “16” substitute “18”,

(b) in paragraph (5), for “the schedule of the Valuation Timetable (Scotland) Order 2022,” substitute “schedule 1 of the 2022 Order.”.

(10) In rule 27 (confirmation of receipt of appeal by the First-tier Tribunal)—

(a) in paragraph (1)(b), for “26(3)(b)” substitute “26”,

(b) in paragraph (2)(a)(iii), for “14” substitute “15”,

(c) in paragraph (3), after “the” where it first occurs insert “information and”.

(11) In rule 35 (notice of appeal), in paragraph (3)—

(a) in sub-paragraph (c), for “service” substitute “date of service”,

(b) in sub-paragraph (f)(ii), for “13 February” substitute “15 May”,

(c) in each of sub-paragraphs (g) and (h), for “10” substitute “9”.