

SCHEDULE 2

PART 1

Consequential amendments and repeals of primary legislation

Non-Domestic Rates (Scotland) Act 2020

12.—(1) The Non-Domestic Rates (Scotland) Act 2020(1) is amended in accordance with subparagraphs (2) and (3).

(2) In section 31 (penalties under section 30: appeals and enforcement) in all places where “a valuation appeal committee” or “the valuation appeal committee” appears substitute “the First-tier Tribunal for Scotland”.

(3) In section 34 (penalties under section 33: appeals) in all places where “a valuation appeal committee” or “the valuation appeal committee” appears substitute “the First-tier Tribunal for Scotland”.

(4) In section 42 (interpretation) before the first entry insert—

““the First-tier Tribunal for Scotland” means the First-tier Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014,”.

(1) 2020 asp 4.