

## SCHEDULE 2

### PART 1

#### Consequential amendments and repeals of primary legislation

##### **Lands Tribunal Act 1949**

- 1.—(1) The Lands Tribunal Act 1949 is amended in accordance with subparagraphs (2) and (3).
- (2) In section 1 (establishment of the Lands Tribunal for Scotland and jurisdiction)—
  - (a) in all places where “a valuation appeal committee”, “valuation appeal committees” or “the committee” appears substitute “the First-tier Tribunal for Scotland”,
  - (b) in subsection (3BA) for “the decision” substitute “a decision”.
- (3) In section 8 (interpretation) after the entry for “arbitrator” insert—

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

##### **Valuation and Rating (Scotland) Act 1956**

- 2.—(1) The Valuation and Rating (Scotland) Act 1956(1) is amended in accordance with subparagraphs (2) and (3).
- (2) In section 14 (stated case to Lands Valuation Appeal Court to set forth reasons for decision) for “Valuation Appeal Committee” substitute “First-tier Tribunal for Scotland”.
- (3) In section 43 (interpretation)—
  - (a) omit the entry for “Valuation Appeal Committee”,
  - (b) after the entry for “drain” insert—

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

##### **Local Government (Financial Provisions) (Scotland) Act 1963**

- 3.—(1) The Local Government (Financial Provisions) (Scotland) Act 1963(2) is amended in accordance with subparagraphs (2) and (3).
- (2) In section 15 (proceedings in appeals)—
  - (a) in subsections (1) and (1C) for “a valuation appeal committee” substitute “the First-tier Tribunal for Scotland”,
  - (b) in paragraph (b) of subsection (1A) for “committee” substitute “First-tier Tribunal for Scotland”,
  - (c) for subsection (2AA) substitute—

“(2AA) The First-tier Tribunal, on the joint application of the assessor and an appellant or complainer made in accordance with its rules of procedure, shall refer the appeal or complaint to the Upper Tribunal for Scotland for determination under section 1(3A) of the Lands Tribunal Act 1949.”,

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(1) 1956 c. 60.

(2) 1963 c. 12. Subsections (1A)-(1C) inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 19; subsection (2AA) inserted by Local Government and Housing Act 1989 (c. 42), section 145, schedule 6 paragraph 2(a) and subsection (2A) inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 12(2).

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- (d) subsections (2), (2A), (3) and (4) are repealed.
- (3) In section 26 (interpretation) after the entry for “the Act of 1958” insert—  
““the First-tier Tribunal for Scotland” means the First-tier Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014;”.

#### **Local Government (Scotland) Act 1966**

- 4.—(1) The Local Government (Scotland) Act 1966(3) is amended in accordance with subparagraphs (2) and (3).
- (2) In section 22 (complaints regarding omissions from the valuation roll)—
  - (a) in both places where “Valuation Appeal Committee” appears substitute “First-tier Tribunal for Scotland”, and
  - (b) omit the closing words after sub-paragraph (1)(b).
- (3) In section 23(1) (amendment of section 7 of the Valuation of Lands (Scotland) Amendment Act 1879) after “Valuation Appeal Committee” insert “or the First-tier Tribunal for Scotland”.

#### **Local Government (Scotland) Act 1973**

- 5. In section 49 of the Local Government (Scotland) Act 1973(4) (provisions supplementary to sections 45 to 48) paragraph (1A) is repealed.

#### **Local Government (Scotland) Act 1975**

- 6.—(1) The Local Government (Scotland) Act 1975(5) is amended in accordance with subparagraphs (2) to (6).
- (2) In section 2 (alterations to valuation roll which is in force)—
  - (a) in subsection (1A) for “court, tribunal or valuation appeal committee” substitute “court or tribunal”,
  - (b) in subsection (3) for “a valuation appeal committee” substitute “the First-tier Tribunal for Scotland”, and
  - (c) in paragraph (3A) for “the valuation appeal committee” substitute “the First-tier Tribunal for Scotland”.
- (3) In section 3ZA (proposal to alter entry in valuation roll) in paragraph (c) of subsection (4), after “valuation appeal committee” insert “or the First-tier Tribunal for Scotland”.
- (4) In section 3ZB (appeal to valuation appeal committee)—
  - (a) the heading becomes “Appeal to the First-tier Tribunal”, and
  - (b) in all places where “valuation appeal committee” appears substitute “First-tier Tribunal for Scotland”.
- (5) In section 37(1) (general interpretation)—
  - (a) after the entry for “apportionment note” insert—

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(3) 1966 c. 51.

(4) 1973 c. 65. Subsection (1A) added by Local Government (Scotland) Act 1975 (c. 30), schedule 6 Part II paragraph. 46(b).

(5) 1975 c. 30. Section 2(1A) inserted by the Local Government and Rating Act 1997 (c. 29), schedule 3 paragraph 12(b). Section 2(3) amended by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31) (“the 1984 Act”), section 21 and schedule 2 paragraph 15. Sections 3ZA and 3ZB inserted by the Non-Domestic Rates (Scotland) Act 2020 (asp 4) (“the 2020 Act”), section 10(4). Section 37(1) relevantly amended by the 1984 Act, schedule 2 paragraph 17, the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), schedule 6 and the 2020 Act, section 13.

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

- (b) in the entry for “material change of circumstances” in sub-paragraph (a)—
  - (i) after “situated” insert “, the First-tier Tribunal for Scotland, ”,
  - (ii) for “Tribunal” where it last appears substitute “those Tribunals”.

### **Rating (Disabled Persons) Act 1978**

7.—(1) The Rating (Disabled Persons) Act 1978<sup>(6)</sup> is amended in accordance with subparagraphs (2) and (3).

(2) In section 4(8) (rebates for lands and heritages with special facilities for disabled persons) —

- (a) in all places where “valuation appeal committee” appears substitute “First-tier Tribunal for Scotland”, and
- (b) in both places where “that committee” appears substitute “that Tribunal”.

(3) In section 5(7) (rebates for institutions in Scotland for the disabled)—

- (a) in all places where “valuation appeal committee” appears substitute “First-tier Tribunal for Scotland”, and
- (b) in both places where “that committee” appears substitute “that Tribunal”.

(4) In section 8(1) (interpretation) after the entry for “disabled person” insert—

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

### **Local Government Finance Act 1992**

8.—(1) The Local Government Finance Act 1992<sup>(7)</sup> is amended in accordance with subparagraphs (2) to (9).

(2) In section 80(8)(d) (reduced amounts) for “a valuation appeal committee” substitute “the First-tier Tribunal for Scotland”.

(3) In section 81 (appeal to valuation appeal committee)—

- (a) the heading becomes “Appeal to the First-tier Tribunal”,
- (b) in the opening words of subsection (1) for “a valuation appeal committee” substitute “the First-tier Tribunal for Scotland”,
- (c) in the closing words of subsection (1) for “the committee” substitute “the First-tier Tribunal for Scotland”.

(4) In section 82 (appeal procedure)—

- (a) in subsections (1) and (5) for “a valuation appeal committee” substitute “the First-tier Tribunal for Scotland”,
- (b) in subsection (2)(a) and (c) for “committee” substitute “(First-tier Tribunal for Scotland”, and
- (c) subsection (4) is repealed.

(5) In section 87(6) (alteration of lists) for “a valuation appeal committee” substitute “the First-tier Tribunal for Scotland”.

<sup>(6)</sup> 1978 c. 40. Subsection (7) added to section 5 by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 5(1)(c).

<sup>(7)</sup> 1992 c. 14. Definition of “valuation appeal committee” in section 99(1) substituted by the Local Government etc. (Scotland) Act 1994 (c. 39), schedule 13 paragraph 176(12)(d).

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(6) In section 99(1) (Interpretation of Part II) the entry for “valuation appeal committee” is repealed.

(7) In section 116(1) (interpretation) after the entry for “financial year” insert—

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

(8) In paragraph 3(2) of schedule 3 (penalties) for “a valuation appeal committee” substitute “the First-tier Tribunal for Scotland”.

(9) In paragraph 2 of schedule 6 (completion of new buildings: Scotland) in both places where it appears for “valuation appeal committee” substitute “First-tier Tribunal for Scotland”.

### **Tribunals and Inquiries Act 1992**

**9.** In Part II of schedule 1 of the Tribunals and Inquiries Act 1992<sup>(8)</sup> (scottish tribunals to which this Act applies), entry 58 of the table specifying a valuation appeal committee as a tribunal concerned with rates is repealed.

### **The Local Government etc. (Scotland) Act 1994**

**10.**—(1) The Local Government etc. (Scotland) Act 1994<sup>(9)</sup> is amended in accordance with subparagraphs (2) to (4).

(2) In section 27(6C)(b) (valuation areas and authorities and appointment of assessors etc.) for “a valuation appeal committee constituted in relation to the area of the local authority which appointed the assessor” substitute “the First-tier Tribunal for Scotland”.

(3) In section 29 (valuation appeal panels and valuation appeal committees)—

(a) in subsection (1) for “with effect from 1st April 1996” substitute “between 1st April 1996 and 31st March 2023”;

(b) after subsection (1) insert—

“(1A) With effect from 1st April 2023 the First-tier Tribunal for Scotland must hear and determine the appeals and complaints specified in subsection (1)(a)(i) and (ii).”;

(c) for subsection (6) substitute—

“(6) The provisions of the Valuation Acts with regard to appeals and complaints apply, with any necessary modifications—

(i) between 1st April 1996 and 31st March 2023 to a committee constituted under this section in the same manner as they applied before 1st April 1996 to a committee constituted under the 1975 Act, and

(ii) from 1st April 2023 to the First-tier Tribunal for Scotland in the same manner as they applied before that date to a committee constituted under this section.”.

(4) In section 61 (interpretation of Part 1) after the entry for “existing local authority” insert—

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

<sup>(8)</sup> 1992 c. 53.

<sup>(9)</sup> 1994 c. 39. Paragraph (6C) added to section 27 by the Local Government in Scotland Act 2003 [asp 1](#), section 32(2)(a).

### **The Water Industry Act (Scotland) 2002**

**11.**—(1) The Water Industry Act 2002(**10**) is amended in accordance with subparagraphs (2) and (3).

(2) In section 37(3)(b)(i) (collection of charges by local authority) for “a valuation appeal committee (constituted under section 29 of the 1994 Act)” substitute “the First-tier Tribunal for Scotland”.

(3) In section 70 (interpretation) after the entry for “financial year” insert—

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

### **Non-Domestic Rates (Scotland) Act 2020**

**12.**—(1) The Non-Domestic Rates (Scotland) Act 2020(**11**) 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;”.

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(10) 2002 asp 3.

(11) 2020 asp 4.