



Local Government (Scotland) Act 1975

1975 CHAPTER 30

PART I

FINANCE

Valuation

[^{F1}3ZB [^{F2}Appeal to the First-tier Tribunal]

- (1) A person who is the proprietor, tenant or occupier of lands and heritages may appeal to the [^{F3}First-tier Tribunal for Scotland]—
 - (a) against a decision of the assessor, in relation to a proposal made by the person, under section 3ZA(6)(b) or (c),
 - (b) if—
 - (i) the person has made a proposal in relation to the entry,
 - (ii) the period set out in regulations under subsection (7)(a) for an appeal to be made has begun, and
 - (iii) the assessor has not made a decision under section 3ZA(6).
- (2) An appeal under subsection (1)(b) is to be treated as if it were an appeal against a decision under section 3ZA(6)(c).
- (3) An appeal under subsection (1)—
 - (a) must be made within the period set out in regulations under subsection (7)(a) (and the [^{F3}First-tier Tribunal for Scotland] may not allow it to be made after the end of that period),
 - (b) may be withdrawn only with the permission of the [^{F3}First-tier Tribunal for Scotland] (whether or not the appellant and the assessor have reached an agreement as to the alteration of the entry to which the appeal relates).
- (4) On an appeal under subsection (1), the [^{F3}First-tier Tribunal for Scotland]—
 - (a) is to decide what alterations (if any) the assessor is to make to the entry,

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Section 3ZB. (See end of Document for details)

- (b) may (in particular) decide that the rateable value shown in the entry is to be either increased or decreased.
- (5) Subsection (6) applies where—
- (a) an appeal under subsection (1) relates to a proposal made in pursuance of section 3ZA(2)(c), and
 - (b) it is proved that there has been a change of circumstance which has materially reduced the extent to which beneficial occupation of the lands and heritages to which the appeal relates can be enjoyed.
- (6) The [^{F3}First-tier Tribunal for Scotland] may decide that the entry is to be altered even if it is not proved that the change of circumstances has affected the value of the lands and heritages to any specific extent.
- (7) The Scottish Ministers may by regulations make provision for or about—
- (a) the period within which an appeal under subsection (1) is to be made,
 - (b) information to be included in, and documents to be submitted with, such an appeal,
 - (c) circumstances in which such an appeal may be made only with the permission of the [^{F3}First-tier Tribunal for Scotland],
 - (d) fees payable in connection with such an appeal (including provision about circumstances in which a fee may be repaid),
 - (e) the procedure to be followed in such an appeal (including evidence which may be led),
 - (f) the period within which such an appeal is to be disposed of,
 - (g) such other matters in connection with such appeals as the Scottish Ministers consider appropriate.
- (8) Before laying a draft of a Scottish statutory instrument containing regulations under subsection (7)(d) before the Scottish Parliament, the Scottish Ministers must consult—
- (a) such person or persons as appear to the Scottish Ministers to represent the interests of—
 - (i) local authorities,
 - (ii) assessors,
 - (iii) the business sector, and
 - (iv) other ratepayers,as the Scottish Ministers consider appropriate,
 - (b) such other persons as they consider appropriate.
- (9) Regulations under subsection (7)—
- (a) may make different provision for different purposes,
 - (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (10) Regulations under subsection (7) are subject to—
- (a) the affirmative procedure, if they make provision under subsection (7)(d),
 - (b) otherwise, the negative procedure.]

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Textual Amendments

- F1** Ss. 3ZA, 3ZB inserted (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 10(4)**, 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)
- F2** S. 3ZB heading substituted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), **sch. 2 para. 6(4)(a)** (with sch. 1 paras. 1-4, 13-20)
- F3** Words in s. 3ZB substituted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), **sch. 2 para. 6(4)(b)** (with sch. 1 paras. 1-4, 13-20)

Changes to legislation:

There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Section 3ZB.