
Changes to legislation: Local Government Finance Act 1992, SCHEDULE 6 is up to date with all changes known to be in force on or before 24 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 6

Section 83(1).

COMPLETION OF NEW BUILDINGS: SCOTLAND

- 1 (1) Where a local assessor is of the opinion—
 - (a) that the erection of a building has been completed; or
 - (b) that the work remaining to be done on a building is such that its erection can reasonably be expected to be completed within three months,and that the building constitutes, or when completed will constitute, a dwelling, the local assessor may serve on the owner of the building a notice (referred to as “a completion notice”) stating that the erection of the building is to be treated for the purposes of this Schedule as completed on the date of service of the notice or on such later date as may be specified by the notice; and the local assessor shall along with the completion notice send to the owner a notice of his right of appeal by virtue of paragraph 2 below.
 - (2) If a person on whom a completion notice is served agrees in writing that the erection of the building to which the notice relates shall be treated for the purposes of this Schedule as completed on a date specified by the agreement, it shall be treated for those purposes as completed on that day and the notice shall be deemed to be withdrawn.
 - (3) Where a completion notice has been served on any person, the local assessor may withdraw the notice by a subsequent notice served on that person; and a notice under this sub-paragraph may be served—
 - (a) at any time before an appeal under paragraph 2 below is brought against the completion notice; and
 - (b) with the agreement of that person, at any time thereafter and before the appeal is determined.
- 2 (1) A person on whom a completion notice is served may, during the period of twenty-one days beginning with the date of service of the notice, appeal to the [F1First-tier Tribunal for Scotland] against the notice on the ground that the erection of the building to which the notice relates has not been, or, as the case may be, cannot reasonably be expected to be, completed by the date specified by the notice.
 - (2) If a completion notice served in respect of a building is not withdrawn and no appeal is brought under this paragraph against the notice or such an appeal is abandoned or dismissed, the erection of the building shall be treated for the purposes of this Schedule as completed on the date specified by the notice; and if such an appeal is brought and is not abandoned or dismissed and the completion notice in question is not withdrawn, the erection of the building shall be treated for those purposes as completed on such date as the [F1First-tier Tribunal for Scotland] shall determine.

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Textual Amendments

F1 Words in Sch. 6 para. 2 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. 8(9)** (with sch. 1 paras. 1-4, 13-20)

- 3 (1) Subject to subparagraph (2) below, section 192 (service of notices by local authority) of the ^{M1}1973 Act shall apply to the service of notices under this Schedule as it applies to the service of notices under that Act.
- (2) In the application of the said section 192 to the service of notices under this Schedule, any reference to sending a notice by post shall be construed as a reference to sending it by registered post or by the recorded delivery service.

Marginal Citations

M1 [1973 c.65](#)

- 4 In the case of a building to which work remains to be done of a kind which is customarily done to a building of the type in question after the erection of the building has been substantially completed, it shall be assumed for the purposes of this Schedule that the erection of the building has been or can reasonably be expected to be completed at the expiration of such period, beginning with the date of its completion apart from the work, as is reasonably required for carrying out the work.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to [legislation.gov.uk](#). The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 6(2)(ea) inserted by [2012 c. 17 s. 13\(1\)](#)