
 STATUTORY INSTRUMENTS

1971 No. 218 (S.35)

LANDS TRIBUNAL

The Lands Tribunal for Scotland Rules 1971

Made - - - 8th February 1971

Coming into Operation 1st March 1971

ARRANGEMENT OF RULES

	<i>Rules</i>
Preliminary Citation, Commencement and Interpretation ...	1 and 2
Part I Applications under Section 1 of the Conveyancing and Feudal Reform (Scotland) Act 1970	3 to 5
Part II Applications under Section 4 of the Conveyancing and Feudal Reform (Scotland) Act 1970	6 to 9
Part III Determination of Questions of Disputed Compensation	10 and 11
Part IV Appeals against Determinations by Commissioners of Inland Revenue under the Finance (1909-10) Act 1910	12 to 15
Part V References under the Finance Act 1965 and the Taxes Management Act 1970	16 to 18
Part VI General	19 to 36
Schedule 1 Forms	
Schedule 2 Fees	
Schedule 3 Revocations	

In exercise of the powers conferred upon me by section 3 of the Lands Tribunal Act 1949(a) as amended by section 50 of the Conveyancing and Feudal Reform (Scotland) Act 1970(b), and of all other powers enabling me in that behalf, and after consultation with the Council on Tribunals, and with the approval of the Treasury in regard to the fees prescribed by these rules in respect of proceedings before the Tribunal, I hereby make the following rules :—

PRELIMINARY

Citation and commencement

1. These rules may be cited as the Lands Tribunal for Scotland Rules 1971 and shall come into operation on 1st March 1971.

Interpretation

2.—(1) In these rules, unless the context otherwise requires—

“the Act of 1949” means the Lands Tribunal Act 1949 ;

“the Act of 1963” means the Land Compensation (Scotland) Act 1963(c) ;

“the Act of 1970” means the Conveyancing and Feudal Reform (Scotland) Act 1970 ;

“benefited proprietor”, “burdened proprietor”, “interest in land” and “land obligation” have the meanings assigned to them by section 2(6) of the Act of 1970 ;

“*cumulo* feuduty” and “feu” have the meanings assigned to them by section 3(2) of the Act of 1970 ;

“General Commissioners” have the same meaning as in the Taxes Management Act 1970(d) ;

“notice of allocation”, “proprietor”, and “superior” have the meanings assigned to them by section 5(7) of the Act of 1970 ;

“the President” means the President of the Lands Tribunal for Scotland, or the member appointed under the provisions of the Act of 1949 to act for the time being as deputy for the President ;

“Special Commissioners” have the same meaning as in the Taxes Management Act 1970 ;

“the Tribunal” means the Lands Tribunal for Scotland.

(2) A form referred to by number means the form so numbered in Schedule 1 to these rules.

(3) In these rules any reference to any enactment shall be construed as a reference to that enactment as amended by or under any other enactment.

(4) The Interpretation Act 1889(e) shall apply for the interpretation of these rules as it applies for the interpretation of an Act of Parliament.

(a) 1949 c. 42.

(c) 1963 c.51.

(e) 1889 c.63.

(b) 1970 c. 35.

(d) 1970 c.9.

PART I

APPLICATIONS UNDER SECTION 1 OF THE CONVEYANCING AND FEUDAL REFORM (SCOTLAND) ACT 1970

Method of making Application

3. Any burdened proprietor who wishes to make an application under section 1 of the Act of 1970 (variation and discharge of land obligations) shall send to the Tribunal an application in or as nearly as may be in accordance with Form 1.

Giving of Notices

4.—(1) On receipt of an application the Tribunal shall—

(a) give notice thereof in writing to the persons who appear to it to be either benefited or burdened proprietors having an interest in the subject of the application ; and

(b) give notice in writing or by advertisement or by such other method as the Tribunal thinks fit to any other persons whom it considers should receive notice.

(2) The notice shall require those benefited and burdened proprietors who wish to oppose or to make representations in relation to the application to send intimation thereof in writing to the Tribunal and to the applicant within such time, not being less than 14 days from the date of the notice, as may be specified. Such intimation shall contain a concise statement of the facts and contentions on which it is intended to rely. The Tribunal shall send copies of any such intimations to those other persons whom at that stage it considers should receive a copy.

(3) The notice shall also intimate that subject to the Tribunal's discretion other persons to whom notice has been given under paragraph (1) of this rule may be heard in relation to the application.

Provisions as to orders

5.—(1) Subject to the provisions of paragraphs (2) and (3) of this rule, an order made by the Tribunal varying or discharging a land obligation shall take effect on the date it is made by the Tribunal.

(2) Where a land obligation is varied or discharged subject to the payment of any compensation awarded by the Tribunal, the order of the Tribunal shall not, so far as it affects such variation or discharge, take effect until the Tribunal has endorsed the order to the effect either that the compensation has been paid or that all persons to whom any compensation has been awarded but who have not received payment of it have agreed to the order taking effect.

(3) The Tribunal may direct that the compensation shall be paid or satisfied within a specified time and that, unless it is so paid or satisfied, the order shall be void on the expiration of the time so specified.

PART II

APPLICATIONS UNDER SECTION 4 OF THE CONVEYANCING AND FEUDAL REFORM (SCOTLAND) ACT 1970

Method of making Application

6. A superior who wishes to make an application under section 4 of the Act of 1970 (applications to Tribunal regarding allocation of feuduties) shall,

within 28 days of the receipt by him of the notice of allocation, send to the Tribunal an application in or as nearly as may be in accordance with Form 2 and he shall enclose with his application a copy of the notice of allocation.

Giving of Notices

7.—(1) On receipt of an application the Tribunal shall—

- (a) give notice thereof in writing to the persons who appear to it to be proprietors of parts of the feu in respect of which the *cumulo* feuduty is exigible ; and
- (b) give notice in writing or by advertisement or by such other method as the Tribunal thinks fit to any other persons whom it considers should receive notice.

(2) The notice shall contain a statement of the Tribunal's intention to allocate the *cumulo* feuduty on each part of the feu which is held by a separate proprietor and shall require those proprietors of parts of the feu and other persons having an interest who wish to make representations to send intimation thereof in writing to the Tribunal within such time, not being less than 14 days from the date of the notice, as may be specified. Any written statement of such representations must be sent to the Tribunal and to the applicant within the said time. The Tribunal shall send copies of any such written statements to those persons to whom written notice has been given under paragraph (1) of this rule.

Decision of Tribunal

8. Without prejudice to the provisions of rule 32 the Tribunal shall send a copy of its decision to those persons to whom written notice has been given under rule 7(1) and to the superior.

Ground Annuals

9. In accordance with section 6 of the Act of 1970 the provisions of rules 6, 7 and 8 shall apply in relation to a ground annual as they apply in relation to a feuduty.

PART III

DETERMINATION OF QUESTIONS OF DISPUTED COMPENSATION

General

10. Subject to the provisions of Part II of the Act of 1963 and of Part VI of these rules the procedure regulating the determination of questions of disputed compensation shall be as set out in this Part of these rules.

Method of making Application

11.—(1) Proceedings for the determination of any question or dispute to which this Part of these rules applies may be instituted by any party who requires to have the question or dispute determined sending to the Tribunal an application in or as nearly as may be in accordance with Form 3 and the

Tribunal shall send copies of such application to the other parties to the question or dispute and to any other persons whom it considers should receive a copy.

(2) There shall be sent with the application—

(a) if the compensation is payable on the compulsory acquisition of land, a copy of the notice to treat (if such notice has been served) and of any notice of claim and any amendment thereof delivered to the acquiring authority in pursuance of section 5 of the Act of 1963 ; or

(b) in any other case, a copy of the order, direction, notice, decision, authorisation or other document which is evidence of the proceedings giving rise to compensation.

(3) An application shall not be made before the expiry of 30 days from the date of service or constructive service of notice to treat or (where no notice to treat is served or is deemed to be served) of notice of claim.

PART IV

APPEALS AGAINST DETERMINATIONS BY COMMISSIONERS OF INLAND REVENUE UNDER THE FINANCE (1909-10) ACT 1910

Notice of appeal

12. Any person who wishes to appeal against any determination by the Commissioners of Inland Revenue in respect of which, but for the provisions of the Act of 1949, there would be a right of appeal to one of the panel of referees appointed under Part I of the Finance (1909-10) Act 1910(a) may institute proceedings by sending to the Tribunal in duplicate a notice of appeal. In the case of an appeal against a decision of the Commissioners under section 60 of that Act, the notice shall be in or as nearly as may be in accordance with Form 4.

Time for giving notice

13. A notice of appeal under rule 12 shall not be valid unless it is sent to the Tribunal within 30 days from the date on which notice of the determination was served upon the appellant, or within such other time as may be prescribed by the enactment by virtue of which an appeal against the determination lies to the Tribunal.

Giving of Notices

14.—(1) On receipt of a notice of appeal, the Tribunal shall forthwith send the duplicate notice to the Commissioners of Inland Revenue.

(2) On receipt of the duplicate notice of appeal the Commissioners of Inland Revenue shall forthwith send to the Tribunal a copy of the determination referred to therein.

Appearance by persons other than appellants

15. In any proceedings under this Part of the rules the Tribunal shall on the application of any person who appears to it to be interested in the land in respect of which the appeal was made or to be otherwise interested in the

matter of the appeal allow him to make written representations, copies of which shall be sent by him to the other parties to the proceedings within such time as may be specified, and the Tribunal shall allow him to be heard in relation to the proceedings.

PART V

REFERENCES UNDER THE FINANCE ACT 1965 AND THE TAXES MANAGEMENT ACT 1970

General

16. Subject to the provisions of Part VI of these rules the procedure regulating the determination by the Tribunal of any question of the value of any land or of a lease of land under section 44(6) and (7) of the Finance Act 1965(a) and section 47(1) and (2) of the Taxes Management Act 1970 shall be as set out in this Part of these rules.

Notice of Reference

17. Proceedings for the determination of any question or dispute to which this Part of these rules applies may be instituted by General or Special Commissioners or an Inspector of Taxes sending to the Tribunal a notice of reference in or as nearly as may be in accordance with Form 5 together with sufficient copies thereof to enable the Tribunal to send copies to all the other parties to the proceedings.

Giving of Notices

18. On receipt of a notice of reference, the Tribunal shall forthwith send a copy of the notice to all the parties to the proceedings (other than the party or parties by whom the notice of reference is signed).

PART VI

GENERAL

Method of making Application

19. Except where these rules otherwise provide any question which is to be determined by or referred to the Tribunal shall be brought before it by way of written application and a copy of the application shall be sent by the Tribunal to each of the other parties to the proceedings and to such other persons whom it considers should receive a copy. In a case in which the Tribunal is acting as arbiter under a reference by consent the notice of reference shall be in or as nearly as may be in accordance with Form 3.

Procedure

20. Subject to the provisions of these rules and to any direction given by the President the Tribunal may—

- (a) regulate its procedure as it thinks fit ; and
- (b) amend in such way as it thinks fit any of the forms in Schedule 1 to these rules.

Sittings of Tribunal

21.—(1) Sittings of the Tribunal shall be on such dates and at such times and places as the President may from time to time determine and, not less than 21 days or such shorter period as the parties agree to before the date of a hearing, the Tribunal shall—

(a) give notice in writing to the parties to the proceedings and

(b) give notice by such method as it may determine (whether by way of advertisement or otherwise) to any other persons whom it considers have an interest in the proceedings

of the date, time and place of the hearing.

(2) The Tribunal shall sit in public except that when it is acting as arbiter under a reference by consent the proceedings shall be heard in private if the parties to the reference so request.

Representation

22. In any proceedings before the Tribunal any party to the proceedings may appear and may be heard in person or be represented by counsel or solicitor or, with the leave of the Tribunal, by any other person.

Administration of Oaths

23. The Tribunal may administer oaths to witnesses in due form.

Default of Appearance

24. If, after due notice of a hearing has been given to a party, that party or his representative fails to appear at the hearing, the Tribunal may dispose of the application in the absence of that party or his representative or may adjourn the hearing :

Provided that where the Tribunal has so disposed of the application, the Tribunal, on an application made by that party within seven days of the disposal, may if it is satisfied that there was sufficient reason for such absence, set aside its decision on such terms as to expenses or otherwise as it thinks fit.

Power to require further particulars and attendance of witnesses and to order recovery of documents

25.—(1) The Tribunal may on the motion of any party to the proceedings or *ex proprio motu*—

(a) require a party to furnish in writing further particulars of his case ;

(b) order a record to be made up ;

(c) grant to a party such recovery of documents as might be granted by the Court of Session ; and

(d) require the attendance of any person as a witness or require the production of any document relating to the question to be determined ;

and may appoint the time at or within which or the place at which any act required in pursuance of this rule is to be done :

Provided that—

(i) No person shall be required in obedience to such a requirement to attend at any place which is more than 10 miles from the place where he resides unless the necessary expenses are paid or tendered to him by the party at whose instance his attendance has been required or by the Tribunal as the case may be ; and

- (ii) nothing in this provision shall empower the Tribunal to require any person to produce any book or document or to answer any question which he would be entitled, on the ground of privilege or confidentiality, to refuse to produce or to answer if the proceedings were proceedings in a Court of Law.

(2) Every notice containing a requirement under paragraph (1) of this rule shall contain a reference to the fact that under section 3(12)(c) of the Act of 1949, any person who without reasonable excuse fails to comply with any such requirement is liable on summary conviction to a fine not exceeding £50 or imprisonment for a term not exceeding three months or both.

Provision for other Parties

26. Subject to the provisions of these rules the Tribunal, on the application of any person who appears to it to have an interest in the proceedings, may allow that person to become a party to the proceedings.

Withdrawal of Party

27. The Tribunal may, on such terms as to expenses or otherwise as it thinks fit, consent to any party withdrawing from the proceedings.

Extension of Time and Adjournment of Hearing

28. The Tribunal may on such terms as to expenses or otherwise as it thinks fit—

- (a) extend any time appointed by, or specified by it in terms of, these rules notwithstanding that that time may have expired ;
- (b) postpone, or adjourn, any hearing.

Assessors

29.—(1) If it appears to the President that any case before the Tribunal calls for special knowledge and that it would be desirable for the Tribunal to sit with an Assessor or Assessors, he may direct that the Tribunal shall hear the case with the aid of such Assessor or Assessors as the President may, after consulting such persons, if any, as he may think fit, appoint.

(2) The remuneration to be paid to any Assessor appointed under this rule shall be such as the President may, with the approval of the Treasury determine.

Notices

30. Any notice or other document required or authorised to be given to any person for the purpose of these rules shall be deemed to have been duly given if sent by post by means of the recorded delivery service or registered post or delivered to that person at his ordinary address or to the address specified by him for intimation under these rules :

Provided that, when difficulty is experienced in effecting such intimation for any reason, the Tribunal, on being satisfied that all practicable steps have been taken in an effort to intimate, may dispense with intimation upon such person or may take such other steps as it thinks fit.

Power to Dispose of Case Without a Hearing

31. Notwithstanding the provisions of these rules the Tribunal, with the consent of all parties whom it considers to have an interest in the application, may dispose of any application before it without a hearing.

Decision of Tribunal

32.—(1) The decision of the Tribunal in any proceedings shall be given in writing, and shall include a statement of the Tribunal's reasons for its decision.

(2) Where an amount awarded or value determined by the Tribunal is dependent upon the decision of the Tribunal on a question of law which is in dispute in the proceedings, the Tribunal shall ascertain, and shall state in its decision the alternative amount or value (if any) which it would have awarded or determined if it had decided otherwise on the question of law.

(3) The Tribunal shall send a copy of the decision to all parties to the proceedings.

Expenses

33.—(1) Except in cases to which the provisions of section 11 of the Act of 1963 apply, the Tribunal shall deal in such manner with expenses as in its discretion it thinks fit.

(2) The Tribunal may order that a party shall pay to another party either a specific sum in respect of the expenses incurred by that other party or such proportion of these expenses as the Tribunal thinks fit.

(3) In default of agreement between the parties as to the amount of the expenses, the expenses shall be taxed, in the discretion of the Tribunal, either by the Auditor of the Court of Session according to the fees payable in the Court of Session or by the Auditor of the Sheriff Court specified by the Tribunal according to the Sheriff Court Table of Fees.

(4) Counsel's fees and the fees for instruction of Counsel shall be allowed as an item of a party's expenses only where the Tribunal has sanctioned the employment of Counsel.

(5) Additional expenses at such rate as the Auditor taxing the expenses considers fair and reasonable shall be allowed for the employment of expert witnesses only where the Tribunal has certified the employment of such expert witnesses.

Fees

34.—(1) The fees specified in Schedule 2 to these rules shall be payable to the Tribunal in respect of the matters mentioned in the said Schedule :

Provided that the Tribunal may waive the whole or part of the fees payable by a party in connection with proceedings under Part I of these rules where it considers that the financial circumstances of the party are such that undue hardship would be caused by payment of the said fees.

(2) The hearing fee shall, unless the Tribunal otherwise directs, be payable by the party by whom the proceedings were instituted (without prejudice to his right to recover the amount of the fee from any other party by virtue of any order as to expenses).

Transitional provisions

35. Where, before the date on which sections 1 to 4 of the Act of 1949 come into operation in Scotland, proceedings have been commenced for the determination of any question, dispute or other matter which, by virtue of the coming into operation in Scotland of the said sections, is required to be referred to and determined by the Tribunal then—

- (a) where the hearing has not begun at that date, anything done for the purpose of determining such question, dispute or other matter shall be treated, so far as practicable, as if it had been done for the purpose of an application under these rules and shall be dealt with by the Tribunal in accordance with the provisions of these rules; and
- (b) where the hearing has begun the hearing, unless the parties agree otherwise, shall proceed in accordance with the procedure in force immediately before the coming into operation in Scotland of the said sections.

Revocations

36.—(1) The rules specified in Schedule 3 to these rules are hereby revoked as from the date when sections 1 to 4 of the Act of 1949 come into operation in Scotland.

(2) Section 38 of the Interpretation Act 1889 shall apply as if these rules were an Act of Parliament and as if the rules revoked by these rules were Acts of Parliament repealed by an Act of Parliament.

Gordon Campbell,
One of Her Majesty's Principal
Secretaries of State.

St. Andrew's House,
Edinburgh.
4th February 1971.

We approve the fees prescribed by these rules in respect of proceedings before the Lands Tribunal for Scotland.

Bernard Weatherill,
Walter Clegg,
Two of the Lords Commissioners
of Her Majesty's Treasury.

8th February 1971.

SCHEDULE 1

FORM 1

Rule 3

Application under Section 1 of the Conveyancing and Feudal Reform (Scotland) Act 1970

To: The Lands Tribunal for Scotland
(address)

1. I/We, AB (*name and address of applicant*), proprietor of the subjects known as† which subjects are under burden of the land obligation of which particulars are set out in paragraph 2 below, hereby apply for the land obligation*[to be discharged wholly] [to be discharged to the extent of (*here specify*)] [to be varied by (*here specify*)]. The circumstances rendering necessary the application are set out in paragraph 3 below. The statutory basis of the application is set out in paragraph 4 below.

2. Particulars of Land Obligation—

- (a) Nature of land obligation
- (b) Land burdened by land obligation
- (c) Manner and date of creation of land obligation
- (d) Persons entitled to benefit of the land obligation (*here state names and addresses of benefited proprietors*)

3. Details of Application (*here give a concise statement of the circumstances which have led to the application*)

4. Statutory basis of application (*here specify which of the circumstances referred to in section 1(3) of the Conveyancing and Feudal Reform (Scotland) Act 1970 is/are considered relevant*)

Signed.....

Date

(To be signed by the burdened proprietor or by his Solicitor, who will add his designation and the words Agent of the said AB)

*Strike out words not applicable

†Here distinguish the subjects sufficiently precisely to enable them to be identified.

NOTES FOR THE INFORMATION OF APPLICANTS

- 1. It will be in the applicant's own interest to enclose with this application a copy of the conveyance, deed, instrument or writing under which the land obligation was created
- 2. At any hearing relating to this application you will be required to adhere to the case set out above unless the Tribunal considers that the introduction of new material would not prejudice the interests of other parties.

3. Section 1(3) of the Conveyancing and Feudal Reform (Scotland) Act 1970 reads as follows:—

“Subject to the provisions of this section and of section 2 of this Act, the Lands Tribunal, on the application of any person who, in relation to a land obligation, is a burdened proprietor, may from time to time by order vary or discharge the obligation wholly or partially in relation to the interest in land in respect of which the application is made, on being satisfied that in all the circumstances,

- (a) by reason of changes in the character of the land affected by the obligation or of the neighbourhood thereof or other circumstances which the Tribunal may deem material, the obligation is or has become unreasonable or inappropriate; or
- (b) the obligation is unduly burdensome compared with any benefit resulting or which would result from its performance; or
- (c) the existence of the obligation impedes some reasonable use of the land.”

FORM 2

Rule 6

Application under Section 4 of the Conveyancing and Feudal Reform (Scotland) Act 1970

To: The Lands Tribunal for Scotland
(address)

1. I/We AB (*name and address of the superior/creditor in ground annual*)* proprietor of the superiority of/creditor in the ground annual payable out of † in respect of which there is exigible a *cumulo feuduty/ground annual of £X object to the amount of the portion of *feuduty/ground annual specified in Notice of Allocation dated _____, a copy of which is enclosed herewith, which relates to the subjects known as† _____ of which CD (*address*) is the proprietor.

2. The reason(s) for this objection *is/are as follows:— (*here give brief note of the reason(s)*)

Signed

Date

(To be signed by the superior/creditor in ground annual, or his Solicitor, who will add his designation and the words Agent of the said AB)

**Strike out words not applicable*

†Here distinguish the subjects sufficiently precisely to enable them to be identified.

NOTE FOR THE INFORMATION OF APPLICANTS

At any hearing relating to this application you will be required to adhere to the case set out above unless the Tribunal considers that the introduction of new material would not prejudice the interests of other parties.

Rules 11, 19

FORM 3

*Application for Determination of Question of
Disputed Compensation*

To:— The Lands Tribunal for Scotland
(address)

I/We A B (*name and address of the applicant*) hereby apply for the determination by the Lands Tribunal for Scotland of the question of which particulars are set out below.

Particulars

1. (*Here distinguish the subjects to which the application relates sufficiently precisely to enable them to be identified. Where appropriate give Ordnance Survey Grid Reference for the subjects*)

2. (*Give names and addresses of the parties to the dispute*)

3. (*Give a concise statement of the nature of the dispute, and of the grounds on which compensation is claimed*)

4. Where compensation is claimed for compulsory purchase, state whether the acquiring authority has entered upon the land or possession has been given and if so, on what date.

Signed

Date

*(To be signed by the applicant, or his Solicitor,
who will add his designation and the words
Agent of the said A B)*

NOTES FOR THE INFORMATION OF APPLICANTS

1. Where the application relates to the compensation payable on a compulsory acquisition of land a copy of the notice to treat (if such notice has been served) and of any notice of claim or amended notice of claim delivered to the acquiring authority *must* be sent with this notice.

2. In any other case a copy of the order, direction, notice, decision, authorisation or other document which is evidence of the proceedings giving rise to compensation *must* be sent to the Tribunal with this notice. Where a reference is made in pursuance of an agreement to refer any matter to arbitration a copy of the agreement should be sent with this notice.

3. At any hearing relating to this application you will be required to adhere to the case set out above unless the Tribunal considers that the introduction of new material would not prejudice the interests of other parties.

FORM 4

Rule 12

ESTATE DUTY

FINANCE (1909—10) ACT 1910 SECTION 60

Notice of Appeal under Part IV of the Lands Tribunal for Scotland Rules 1971

To: The Lands Tribunal for Scotland
(address)

County	Parish	No. of Property
--------	--------	-----------------

I, AB (*name and address of the applicant*) being a person aggrieved by the determination dated _____ of the Commissioners of Inland Revenue for purposes of estate duty in connection with the death on _____ of _____ as to the value of the following heritable property viz:—

hereby give notice of appeal. I claim that the value of the said property should be £

The grounds of appeal are as follows:—

I *do/do not propose to call an expert witness to give evidence in support of my valuation.

Signed.....

Date

(To be signed by the applicant, or his Solicitor, who will add his designation and the words Agent of the said AB)

*Strike out words not applicable

Rule 17

FORM 5

FINANCE ACT 1965 AND TAXES MANAGEMENT ACT 1970

Notice of Reference under Part V of the Lands Tribunal for Scotland Rules 1971

To: The Lands Tribunal for Scotland
(address)

Description of Land or Lease of Land to which this reference relates

I/We *[Inspector of Taxes District (address)] [Special Commissioners of Income Tax, Turnstile House, 94-99 High Holborn, London, WC1] [General Commissioners for the Division (address)] in accordance with the provisions of section 44(6) and (7) of the Finance Act 1965 and section 47(1) and (2) of the Taxes Management Act 1970 hereby apply for the determination by the Lands Tribunal for Scotland of the question of which particulars are set out below.

All communications regarding this reference should be addressed to *[me] [the Clerk to the Special Commissioners for Income Tax] [the Clerk to the General Commissioners] at the address shown above.

Particulars

I/We *do/do not propose to call an expert witness to give evidence in support of any valuations.

Signed

Date

**Strike out words not applicable*

SCHEDULE 2

Rule 34

FEES

Item	Fee
<i>Applications etc.</i>	
1. On an application under section 1 of the Conveyancing and Feudal Reform (Scotland) Act 1970	£5.00
2. On an application under section 4 of the Conveyancing and Feudal Reform (Scotland) Act 1970 and in respect of all subsequent proceedings	£2.00
3. On an application under Part III of these rules or in relation to any dispute relating to the assessment of betterment levy referred to the Tribunal under section 47 of the Land Commission Act 1967(a) or where the Tribunal is acting under a reference by consent	£2.00
4. On any other application (not being an appeal under Part IV or a reference under Part V of these rules)	50p
<i>Hearing Fees</i>	
5. On the hearing of an application under section 1 of the Conveyancing and Feudal Reform (Scotland) Act 1970	£15.00
6. On the hearing of an application under Part III of these rules or in relation to any dispute relating to the assessment of betterment levy referred to the Tribunal under section 47 of the Land Commission Act 1967 or where the Tribunal is acting under a reference by consent:—	
(a) Where the amount determined (in terms of a lump sum)	
(i) does not exceed £250.00	£5.00
(ii) exceeds £250.00 but does not exceed £500.00	£5.00 with an addition of £1.00 in respect of every £50.00 or part of £50.00 by which the amount determined exceeds £250.00.
(iii) exceeds £500.00 but does not exceed £5,000.00	£10.00 with an addition of £1.00 in respect of every £100.00 or part of £100.00 by which the amount determined exceeds £500.00.
(iv) exceeds £5,000.00	£55.00 with an addition of £1.00 in respect of every £200.00 or part of £200.00 by which the amount determined exceeds £5,000.00 but not exceeding in any case £250.00.

Item	Fee
(b) Where the amount determined (in terms of rent or other annual payment)	
(i) does not exceed £10·00 per annum	£5·00
(ii) exceeds £10·00 per annum but does not exceed £25·00 per annum	£5·00 with an addition of £1·00 in respect of every £2·50 or part of £2·50 by which the rent etc. determined exceeds £10·00 per annum.
(iii) exceeds £25·00 per annum but does not exceed £250·00 per annum	£11·00 with an addition of £1·00 in respect of every £5·00 or part of £5·00 by which the rent etc. determined exceeds £25·00 per annum.
(iv) exceeds £250·00 per annum ...	£56·00 with an addition of £1·00 in respect of every £10·00 or part of £10·00 by which the rent etc. determined exceeds £250·00 but not exceeding in any case £250·00.
7. On the hearing of any other appeal or reference (not being an appeal under Part IV or a reference under Part V of these rules) in which no fee is payable by reference to an amount determined	£5·00
<i>Miscellaneous Fees</i>	
8. On supplying and certifying a copy of an order or determination of the Tribunal.	50p
9. For a copy of all or part of any document (other than a copy to which item 8 applies)—for each sheet	20p
10. On a case for the decision of the Court of Session—on application for appeal by way of stated case (to include drafting of case and any necessary copies)	£2·25

SCHEDULE 3

Rule 36

Column 1 Rules revoked	Column 2 References
The Land Values (Referee) (Scotland) Rules 1911	S.R. & O. 1911/433 (Rev. XII, p. 187: 1911, p. 188).
The Land Values (Referee) (Scotland) —Additional Rule 1912	S.R. & O. 1912/861 (Rev. XII, p. 187: 1912, p. 254).
The Land Values (Referee) (Scotland) —Additional Rule 1913	S.R. & O. 1913/1275 (Rev. XII, p.187: 1913, p. 346).
The Acquisition of Land (Assessment of Compensation) (Scotland) Act 1919, —Rules.	S.R. & O. 1934/581 (Rev. XI, p. 792: 1934 I, p. 919).
The Acquisition of Land (Assessment of Compensation) (Fees) Rules 1931.	S.R. & O. 1931/157 (Rev. XI, p. 797: 1931, p. 558).
The Atomic Energy (Assessment of Compensation for Work done in Searching for Minerals) (Scotland) Rules 1948.	S.I. 1948/35 (Rev. II, p. 1020: 1948 I, p. 244).

EXPLANATORY NOTE

(This Note is not part of the Rules.)

These Rules prescribe the procedure to be followed in proceedings before the Lands Tribunal for Scotland.

Part I of the Rules deals with applications to the Tribunal under section 1 of the Conveyancing and Feudal Reform (Scotland) Act 1970 for the variation or discharge of land obligations. Part II is concerned with applications to the Tribunal under section 4 of the Act where a superior objects to the amount of feuduty which is to be allocated in terms of a notice of allocation served on him under section 3 of the Act. Part II also applies to ground annuals.

Part III deals with the determination by the Tribunal of questions of disputed compensation. Such questions include questions arising on the compulsory acquisition of land by a public authority.

Part IV deals with appeals to the Tribunal under the Finance (1909-10) Act 1910 against determinations of property value made by the Commissioners of Inland Revenue. Part V is concerned with references to the Tribunal by the Inland Revenue or by Special or General Commissioners in connection with the valuation of land for tax purposes under the Finance Act 1965 and the Taxes Management Act 1970.

Part VI provides for the Tribunal acting as arbiter in references by consent and also contains general procedural and other provisions.

Schedule 1 sets out forms to be used in connection with applications to the Tribunal. Schedule 2 prescribes fees to be charged by the Tribunal. Schedule 3 lists rules which are revoked with effect from the coming into existence of the Tribunal.