1956 No. 406 (S. 16)

Act of Sederunt (Licence Values Appeals) 1956

Made - - - -	*8th March*, 1956
Coming into Operation	*8th March*, 1956

The Lords of Council and Session, under and by virtue of the powers conferred upon them by paragraph 31 of Part V of the 4th Schedule of the Customs and Excise Act, 1952(a), section 16 of the Administration of Justice (Scotland) Act, 1933(b), and of all other powers competent to them in that behalf, do hereby enact as follows:—

1.—(*a*) *Definitions*:—In this Act of Sederunt the following expressions shall unless the context otherwise requires, have the meanings hereby respectively assigned to them:—"The Act" shall mean the Customs and Excise Act, 1952(a); "the Commissioners" shall mean the Commissioners of Inland Revenue; "the Court" shall mean the Lands Valuation Appeal Court consisting of the judges of the Court of Session named for the purpose of hearing appeals under the Valuation of Lands (Scotland) Acts; and "the Lord Ordinary" shall mean the junior judge of the Court.

(*b*) The Interpretation Act, 1889(c), shall apply to the interpretation of this Act of Sederunt as it applies to the interpretation of an Act of Parliament.

2. *Representation against certificate*: If the licence-holder or any person to whom a copy of a Certificate has been issued under and in terms of paragraph 30 of Part V of the 4th Schedule of the Act deems himself aggrieved by the terms of the Certificate he shall within one month of the issue of such Certificate lodge with the Commissioners a representation in writing against such Certificate in the form, as nearly as may be, of Schedule A hereto annexed, stating specifically the grounds of such representation, and, if he complains of the annual licence value contained in such Certificate, stating the two annual values by reference to which he maintains that such annual licence value should have been arrived at.

3. *Disposal by Commissioners of representation*: The Commissioners shall within one month of the delivery to them of a representation against such Certificate notify by registered letter to the person making such representation whether they have determined to adhere to their Certificate or to give effect in whole or in part to such representation. For the purposes of this Act of Sederunt the date of issue of the Certificate shall be the date of posting.

4. *Appeal*—(*a*) Any person aggrieved by the determination of the Commissioners with respect to such Certificate may within fourteen days from the notification by the Commissioners of their determination appeal against such Certificate by lodging in the General Department of the Court of Session a Note of Appeal in the form of Schedule B hereto annexed. The appellant shall at the same time lodge ten copies of the Note of Appeal for the use of the Court and deliver ten copies thereof to the Solicitors of the Commissioners and of any other interested party.

(*b*) The appellant shall briefly set forth in his Note of Appeal his objections to the Certificate and the grounds thereof in articulate form, and shall specify the correction or other relief which he seeks to obtain; and if he

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44. (b) 23 & 24 Geo. 5, c. 41.
(c) 52 & 53 Vict. c. 63.

complains of the annual licence value contained in such Certificate, he shall state the two annual values by reference to which he maintains that such annual licence value should have been arrived at.

5. *Enrolment for first order.* The Note of Appeal shall, without any enrolment in the motion-sheet appear, if in Session, in the motion roll of the Lord Ordinary, for an order for such intimation, advertisement and service as may be necessary; and, if in Vacation or Recess, shall be brought forthwith before the Vacation Judge for a like order.

6. *Answers.* Answers may be lodged at any time within the induciae fixed by the Lord Ordinary and the Commissioners shall in their Answers specifically admit or deny any statements in the Appeal so far as necessary for the decision of the matter of the Appeal, and shall also state articulately the grounds upon which they maintain such Certificate.

7. *Second Enrolment.* As soon as conveniently may be after the induciae have expired, the appellant shall enrol the cause in the motion roll of the Lord Ordinary for further procedure and the Lord Ordinary shall hear parties and decide any question as to the title of any party, not being the Commissioners or the licence-holder, to appeal, and of competency, relevancy, or other preliminary plea, and shall determine as to the procedure necessary to prepare the cause for hearing and decision by the Court.

8. *Proof.* At such enrolment or at any adjournment thereof, the Lord Ordinary may require the parties respectively to admit or deny any facts which he considers necessary for the decision by the Court of the matter of the appeal; and he may allow parties a proof of any such particular fact or facts, or generally as he thinks proper; such proof to be taken before the Lord Ordinary or other judge of the Court, on such day as may be fixed by the Keeper of the Rolls of the Court of Session.

9. *Recovery of documents.* It shall be in the power of any party to require production by another party to the appeal of documents bearing on the matter of the appeal, but he shall first call for such production by registered post letter with specification of the documents annexed; and only on non-compliance within seven days with such call, shall he be entitled to apply to the Lord Ordinary for diligence to recover in common form. The Lord Ordinary, if he is of opinion that any documents have been unduly withheld, shall report the same to the Court when the question of expenses is disposed of.

10. *Hearing.* On the proof, if any, having been led, and when he is satisfied that the process in the appeal is ready for the consideration and decision of the Court, the Lord Ordinary shall pronounce an interlocutor ordering the cause to be put to the Roll of the Court and the said Keeper of the Rolls shall thereupon fix a diet of hearing.

11. *Appeal from Lord Ordinary to the Court.* Any party may within seven days appeal to the Court against any interlocutor, determination, or order of the Lord Ordinary, by dating and signing a note, by himself or his solicitor, on the motion sheet in these terms:—"The appellant, A.B. (or the respondent, C.D.), appeals to the Court"; and at the same time intimating this appeal in writing to the other party to the cause. Such appeal shall be dealt with by the Court at its earliest convenient sitting, when such order shall be pronounced as may seem proper.

12. *Amendment of record and additional proof.* It shall be in the power of the Court at any time before final judgment, and on such conditions

as they may deem proper, to allow the record to be amended; and at the hearing before them, the Court may order the production of further documents or further proof to be led, if in their opinion this is necessary for the due determination of the matter of the appeal.

13. *Judgment of the Court.* The judgment of the Court on the appeal shall be in the form of an interlocutor specifically fixing and declaring the annual licence value of the premises in question, and stating the two annual values by reference to which the annual licence value has been arrived at, and when necessary shall direct the certificate to be corrected accordingly, and the Court shall dispose of the question of expenses.

14. The Table of Fees payable in the Court of Session under the heading "Registration Appeal Court and Valuation Appeal Court" (Rule of Court 353 C) shall apply to such Notes of Appeal and be collected in similar manner.

15. *Extracts of interlocutors.* The Extractor of the Court of Session shall grant extract of interlocutors in such appeals in common form.

16. The Act of Sederunt (Licence Values Appeals) 1914(a) is hereby revoked.

17. This Act of Sederunt may be cited as the Act of Sederunt (Licence Values Appeals) 1956 and shall come into operation on 8th March, 1956.

And the Lords appoint this Act of Sederunt to be inserted in the Books of Sederunt.

J. L. Clyde,
I.P.D.

Edinburgh.
8*th March,* 1956.

SCHEDULE A

Form of Representation to the Commissioners of Inland Revenue against Certificate

A.B. [designation and address] holding a licence for the sale of in the licensed premises at represents to the Commissioners of Inland Revenue, in terms of the Customs and Excise Act 1952, 4th Schedule, Part V, paragraph 30, against their Certificate of the annual licence value of the said premises, a copy of which is appended hereto, in respect that [*here state specifically in articulate paragraphs the grounds of the representation, and if he complains of the annual licence value contained in such Certificate the two annual values by reference to which he maintains that such annual licence value should have been arrived at*] and craves that the said Certificate may be corrected by inserting £ as the annual licence value of the said premises and by stating £ and £ respectively as the two annual values by reference to which the said annual licence value has been arrived at [*or specifying such other relief as is sought to be obtained*].

(Signed by the party or his solicitor).

Copy of Certificate to be annexed.

SCHEDULE B

Form of Note of Appeal

A.B. [*designation and address*] holding a licence for the sale of in the licensed premises at , [*or otherwise indicating his interest in said licence or licensed premises*] appeals to the Lands Valuation Appeal Court in terms of the Customs and Excise Act 1952, 4th Schedule, Part V,

(a) S.R. & O. 1914/724 (Rev. XX, p. 673: 1914 III, p. 233).

paragraph 31 against the Certificate by the Commissioners of Inland Revenue of the annual licence value of the said licensed premises, a copy of which is appended hereto, in respect that [*here state specifically in articulate paragraphs the grounds of objection to the Certificate, and if he complains of the annual licence value contained in such Certificate the two annual values by reference to which he maintains that such annual licence value should have been arrived at*] and craves that the said Certificate may be corrected by inserting £ as the annual licence value of the said premises, and by stating £ and £ respectively as the two annual values by reference to which the said annual licence value has been arrived at [*or specifying such other relief as is sought to be obtained.*]

(Signed by the party or his solicitor).

Copy of Certificate to be annexed.

EXPLANATORY NOTE

(*This Note is not part of the Act of Sederunt but is intended to indicate its general purport.*)

This Act of Sederunt regulates procedure in appeals against Certificates of Licence Values issued by the Commissioners of Inland Revenue in terms of paragraph 30 of Part V of the 4th Schedule of the Customs and Excise Act, 1952, and in general re-enacts the Act of Sederunt (Licence Values Appeals), 1914, which formerly regulated procedure and which is revoked.

1956 No. 1994 (S. 96)

Act of Sederunt (Valuation Appeal Rules Amendment) 1956

Made - - - -	*4th December*, 1956
Coming into Operation	*4th December*, 1956

The Lords of Council and Session, under and by virtue of the powers conferred on them by section 6 of the Rating and Valuation (Scotland) Act 1952(**a**), and of all other powers competent to them in that behalf do hereby enact as follows:—

1. Appeals by way of stated case under section 7 of the Valuation of Lands (Scotland) Amendment Act 1879(**b**) in the case of lands and heritages entered in the supplementary valuation roll shall be lodged in the General Department of the Court of Session by the 7th day of June following the determination appealed against, and paragraph 2 of the Act of Sederunt (Valuation Appeal Rules) 1952(**c**) is hereby amended to this effect.

2. Appeals under section 24 or section 25 of the Lands Valuation (Scotland) Act 1854(**d**) in the case of lands and heritages occupied by a Gas Board shall be heard and disposed of by the Lands Valuation Appeal Court by the 30th day of November following the determination appealed against.

3. This Act of Sederunt may be cited as the Act of Sederunt (Valuation Appeal Rules Amendment) 1956 and shall come into operation on the 4th day of December 1956.

(**a**) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 47.
(**b**) 42 & 43 Vict. c. 42.
(**c**) S.I. 1952/1906 (1952 III, p. 2967).
(**d**) 17 & 18 Vict. c. 91.