STATUTORY INSTRUMENTS

1976 No. 1850 (S. 149)

RATING AND VALUATION

Act of Sederunt (Valuation Appeal Rules Amendment No. 2) 1976

Made - - - - *3rd November* 1976

Coming into Operation *26th November* 1976

The Lords of Council and Session, under and by virtue of the powers conferred upon 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 and declare:

Citation, commencement and interpretation

1.—(1) This Act of Sederunt may be cited as the Act of Sederunt (Valuation Appeal Rules Amendment No. 2) 1976 and shall come into operation on 26th November 1976.

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

Minor amendments to valuation appeal procedure

2. In the Act of Sederunt (Valuation Appeal Rules Amendment No. 2) 1971(**c**):—

(a) in rule 4, add at the end the words "and they shall, within 14 days after the latest date on which observations may be lodged under rule 3, state and sign the case, and the clerk to the Committee shall immediately thereafter send a copy of the signed case to the appellant and respondent";

(b) in rule 5, for paragraphs (a) and (b) substitute the words "within a period of 3 months after the issue of the determination appealed against";

(c) rule 6 is revoked.

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

G. C. Emslie,
I.P.D.

Edinburgh,
3rd November 1976.

(**a**) 1952 c.47. (**b**) 1889 c.63. (**c**) S.I. 1971/2089 (1971 III, p. 6175).

EXPLANATORY NOTE

(This Note is not part of the Act of Sederunt.)

This Act of Sederunt amends the Act of Sederunt (Valuation Appeal Rules Amendment No. 2) 1971 which makes procedural provision for appeals by way of stated case from Valuation Appeal Committees to the Lands Valuation Appeal Court by (1) providing a time limit within which the stated case is to be signed (2) providing for copies to be sent to the appellant and respondent (3) altering the period within which the stated case requires to be lodged and (4) omitting references to the supplementary valuation roll which has been abolished.

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