STATUTORY INSTRUMENTS

1975 No. 1446 (S. 211)

RATING AND VALUATION

The Valuation (Time Limits for Appeals and Complaints) (Scotland) Order 1975

Made - - - -	30*th August* 1975
Coming into Operation	16*th September* 1975

In exercise of the powers conferred on me by section 13(1) of the Valuation and Rating (Scotland) Act 1956**(a)**, as amended by paragraph 20 of Schedule 6 to the Local Government (Scotland) Act 1975**(b)**, section 42(1) of the said Act of 1956 and section 22(*d*) of the Local Government (Financial Provisions) (Scotland) Act 1963**(c)**, and of all other powers enabling me in that behalf, I hereby make the following order:—

Citation, commencement and interpretation

1. This order may be cited as the Valuation (Time Limits for Appeals and Complaints) (Scotland) Order 1975 and shall come into operation on 16th September 1975.

2.—(1) The Interpretation Act 1889**(d)** shall apply for the interpretation of this order as it applies for the interpretation of an Act of Parliament.

(2) In this order, unless the context otherwise requires—

"the Act of 1975" means the Local Government (Scotland) Act 1975;

"financial year" has the same meaning as in section 96(5) of the Local Government (Scotland) Act 1973**(e)**, as substituted by section 18 of the Act of 1975;

and other words and expressions have the same meaning as in the Act of 1975.

Valuation appeals and complaints

3. An appeal or application for redress under section 3(2) of the Act of 1975 may be made within a period of six weeks commencing on the date of issue of the notice referred to in the said section 3(2) respecting which the appeal or application for redress is made.

4. Where an alteration to the valuation roll is made under section 2 of the Act of 1975, any complaint under section 13 of the Lands Valuation (Scotland) Act 1854**(f)** or under section 6 of the Valuation of Lands (Scotland) Amendment Act 1879**(g)** respecting an entry made or affected by such alteration may be lodged within six weeks of the date of the making of that alteration.

5. The last date for the disposal of appeals and complaints under the Valuation Acts by a valuation appeal committee shall be 30th September in the financial year next following that in which the appeal or complaint is made.

(a) 1956 c. 60.
(b) 1975 c. 30.
(c) 1963 c. 12.
(d) 1889 c. 63.
(e) 1973 c. 65.
(f) 1854 c. 91.
(g) 1879 c. 42.

Revocations

6.—(1) The Valuation Timetable (Scotland) Order 1965(**a**), the Valuation Timetable (Scotland) Order 1970(**b**), and the Valuation Timetable (Scotland) Order 1972(**c**) are hereby revoked.

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

William Ross,
One of Her Majesty's Principal Secretaries of State.

New St. Andrew's House,
Edinburgh.
30th August 1975.

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This Order prescribes the period within which application for redress may be made to the assessor or appeals and complaints made to the valuation appeal committee as respects new or altered entries in the valuation roll when the new valuation procedures introduced by the Local Government (Scotland) Act 1975 come into operation on 16th September 1975. It also prescribes the last date for the disposal of appeals and complaints by valuation appeal committees.

(**a**) S.I. 1965/404 (1965 I, p. 1107). (**b**) S.I. 1970/1368 (1970 III, p. 4578).
(**c**) S.I. 1972/1544 (1972 III, p. 4539).

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