STATUTORY INSTRUMENTS

1980 No. 267 (S.21)

RATING AND VALUATION

The Valuation Timetable (Scotland) Amendment Order 1980

Made - - - - 22*nd February* 1980

Coming into Operation 10*th March* 1980

In exercise of the powers conferred on me by sections 13(1) and 42(1) of the Valuation and Rating (Scotland) Act 1956(a), and section 22 of the Local Government (Financial Provisions) (Scotland) Act 1963(b), and of all other powers enabling me in that behalf, I hereby make the following order:—

1. This order may be cited as the Valuation Timetable (Scotland) Amendment Order 1980 and shall come into operation on 10th March 1980.

2. Part II of the Schedule to the Valuation Timetable (Scotland) Order 1977(c) shall be amended as follows:—

In relation to the last date for the disposal by a valuation appeal committee of appeals and complaints, mentioned in column 1, for the words "31st March in the year next following", where they occur in the relative opposite entries in column 2, there shall be substituted the words "31st December in the second year following".

George Younger,
One of Her Majesty's
Principal Secretaries of State.

New St. Andrew's House,
Edinburgh.
22nd February 1980.

(a) 1956 c. 60. Section 13(1) was amended by the Local Government (Scotland) Act 1975 (c. 30), section 38(1) and Schedule 6, Part II, paragraph 20.
(b) 1963 c. 12.
(c) S.I. 1977/1694.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order amends Part II of the Schedule to the Valuation Timetable (Scotland) Order 1977 which contains the timetable for the disposal by valuation appeal committees of appeals and complaints against entries in a valuation roll. The Order amends the last date for such disposals:

(i) in the case of appeals and complaints lodged in respect of revaluation years, to 31st December in the second financial year following the revaluation year; and

(ii) in the case of other appeals and complaints, to the later of the 31st December in the second financial year following the revaluation year and the 31st December in the year next following that in which the appeal or complaint is lodged.