

Valuation (Amendment) Act 2015 – Transitional Provisions

The transitional provisions in relation to the Valuation (Amendment) Act 2015 (No. 10 of 2015) and the provisions relating to their operation and interpretation are set out in sections 41 to 45 of that Act. The text of sections 41 to 45 is as follows:

“Transitional provisions (*sections 43 to 45*) – general statement as to their effect, including clarification as to their scope

- 41.** (1) *Sections 43 to 45* provide that, in respect of certain cases in which steps under the Principal Act have already been taken before the relevant date, the Principal Act shall have effect in its un-amended form, but this is subject to *sections 43(2)* and *44(1)*.
- (2) Unless the contrary is provided by *sections 43 to 45* the fact that a step under the Principal Act had already been taken before the relevant date shall not in itself prevent the Principal Act, as it stands amended by this Act, from having effect in relation to the case concerned.
- (3) In particular, the Principal Act, as amended by this Act, shall, on and from the relevant date, have effect in relation to any case in which, before that date—
- (a) a valuation order has been made, and
- (b) no copy valuation certificates (relating to properties situated in the rating authority area specified in the valuation order) have been issued under section 26 of the Principal Act.
- (4) In this section “relevant date” has the meaning assigned to it by *section 42(2)(d)*.

Transitional provisions – interpretation of *sections 43 to 45*

- 42.** (1) Where, in any provision of *sections 43 to 45*, it is provided that the Principal Act shall have effect in its un-amended form, the provision shall be read as meaning that the Principal Act shall have effect as it had effect immediately before the relevant date (as defined in *subsection (2)* for the purposes of those sections).
- (2) In *sections 43 to 45*—
- (a) a reference to a copy valuation certificate, under a particular section of the Principal Act, is a reference to a copy of a valuation certificate, provision for the issue of which is made by that section;
- (b) a reference to a word or expression that is also used in the Principal Act shall be read in the manner in which it is to be read by virtue of the Principal Act;
- (c) “application for revision” means an application for there to be exercised, in relation to a property, the powers conferred by section 28 of the Principal Act;
- (d) “relevant date” means the date of commencement of the provision of this Act that amends the provisions of the Principal Act that are relevant to the steps taken in the cases mentioned in *section 43, 44 or 45*, as the case may be.

First category of transitional cases – where copy valuation certificates issued under section 26 of Principal Act

43. (1) Where—

- (a) a valuation order has been made before the relevant date, and
- (b) one or more copy valuation certificates under section 26 of the Principal Act, relating to properties situated in the rating authority area specified in the valuation order, have been issued under that section before that date,

then, on and from the relevant date, the Principal Act shall, in its un-amended form, have effect in relation to—

- (i) the copy valuation certificates, and
- (ii) the eventual valuation certificates issued under section 24 and the valuation list, published on foot of that order,

but this is subject to *subsection (2)*.

- (2) *Subsection (1)* does not apply to section 24 of the Principal Act which section, as amended by this Act, shall have effect in relation to the matters referred to in that subsection.

Second category of transitional cases – where one or more of the steps in revision process have not been completed

44. (1) Where, before the relevant date—

- (a) an application for revision has been made, and
- (b) there has not been issued to the applicant a copy valuation certificate, or a notice, under section 29 of the Principal Act,

then, on and from the relevant date, the Principal Act, as amended by this Act, shall have effect in relation to that application (including all steps and stages consequent on that application).

(2) Where—

- (a) before the relevant date—
 - (i) an application for revision has been made, and
 - (ii) there has been issued to the applicant a copy valuation certificate, or a notice, under section 29 of the Principal Act,

and

- (b) there has not been issued, before the relevant date, a valuation certificate or notice under section 28 of the Principal Act to the applicant,

then, on and from the relevant date, the Principal Act shall, in its un-amended form, have effect in relation to that application (including all steps and stages consequent on that application).

Third category of transitional cases – where valuation or revision process completed but time for appeal has not elapsed or appeal not fully determined

45. (1) Where, before the relevant date, there has been issued to a person a valuation certificate or a notice under section 28, 33 or 40 of the Principal Act or a valuation list has been published under section 23 of that Act (and the case does not fall within *section 40(3)*), and—

(a) before that date there has not elapsed (in relation to the relevant person's entitlement to appeal), as appropriate—

- (i) the period of 40 days specified in section 30(1) of the Principal Act,
- (ii) the period of 28 days specified in section 34(2) of that Act, or
- (iii) the period of 28 days specified in section 40(5) of that Act,

or

(b) before that date—

- (i) the relevant person has appealed against the matter concerned to the Commissioner under section 30 of the Principal Act but the Commissioner has not determined the appeal, or
- (ii) the relevant person has appealed against the matter concerned to the Tribunal under section 34 or 40 of the Principal Act but the Tribunal has not determined the appeal,

then, on and from the relevant date, the Principal Act shall, in its un-amended form, have effect as respects—

- (i) the relevant person's entitlement to appeal (and the entitlements and obligations of any other person), and
 - (ii) all steps and stages consequent on any such entitlement being invoked,
- in relation to that valuation list, valuation certificate or notice.

(2) In this section “relevant person” means the person to whom the valuation certificate or notice referred to in subsection (1) has been issued or, as the case may be, any other person referred to in Section 30(1) of the Principal Act.”