

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Scottish Charity Appeals Panel was set up in accordance with section 75 of the Charities and Trustee Investment (Scotland) Act 2005 to deal with appeals against decisions of the Office of the Scottish Charity Regulator.

These Regulations make provision for the transfer to the First-tier Tribunal for Scotland of the functions and members of the Scottish Charity Appeals Panel. The First-tier Tribunal was set up by section 1 of the Tribunals (Scotland) Act 2014. It is divided into chambers, with the chambers hearing cases according to the subject-matter of the case. The functions of the Scottish Charity Appeals Panel are transferred to the First-tier Tribunal for Scotland with allocation to the General Regulatory Chamber.