

This Scottish Statutory Instrument has been printed to correct errors in S.S.I. 2022/364 and S.S.I. 2022/365 and is being issued free of charge to all known recipients of those instruments.

SCOTTISH STATUTORY INSTRUMENTS

2023 No. 40

TRIBUNALS AND INQUIRIES

**The First-tier Tribunal for Scotland Local Taxation
Chamber and Upper Tribunal for Scotland (Rules of
Procedure) (Miscellaneous Amendment) Regulations 2023**

<i>Made</i>	- - - -	<i>16th February 2023</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>20th February 2023</i>
<i>Coming into force</i>	- -	<i>1st April 2023</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by paragraph 4(2) of schedule 9 of the Tribunals (Scotland) Act 2014⁽¹⁾ and all other powers enabling them to do so.

In accordance with paragraph 4(3) of schedule 9 of that Act, the Scottish Ministers have consulted the President of the Scottish Tribunals and such other persons as they consider appropriate.

Citation and commencement

1. These Regulations may be cited as the First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Rules of Procedure) (Miscellaneous Amendment) Regulations 2023 and come into force on 1 April 2023.

Amendment of the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022

2.—(1) The schedule of the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022⁽²⁾ is amended as follows.

(2) In rule 1 (interpretation)—

(a) before the definition of “the 1992 Act”, insert—

(1) 2014 asp 10.
(2) S.S.I. 2022/364.

- “the 1854 Act” means the Lands Valuation (Scotland) Act 1854⁽³⁾,
“the 1949 Act” means the Lands Tribunal Act 1949⁽⁴⁾,”
- (b) in the definition of “the Valuation Acts”, for “Lands Valuation (Scotland) Act 1854” substitute “1854 Act”,
- (c) in the definition of “appeal”—
- (i) after sub-paragraph (a), insert—
 - “(aa) a council tax appeal”,
 - (ii) in sub-paragraph (b), omit heads (ii) and (iii),
 - (d) in the definition of “council tax appeal”—
 - (i) after “valuation” insert “appeal”,
 - (ii) omit “, 87(6) (alteration of lists)”,
 - (iii) after “1992 Act” insert “, or Part II (alteration of valuation list) of the 1993 Regulations”.
- (3) In rule 6 (dismissal of a case), in paragraph (3)—
- (a) in sub-paragraph (a) omit “or”,
 - (b) at the end of sub-paragraph (b) insert—

“or

 - (c) provide the written statement specified in rule 25(9), in accordance with that rule,”.
- (4) In rule 17 (decision of the First-tier Tribunal), in paragraph (6), for “(4)(a)” substitute “(5)(a)”.
- (5) In rule 20 (expenses), omit paragraph (5).
- (6) In rule 22 (signature of documents), in sub-paragraph (b)(ii), for “a” substitute “the”.
- (7) In rule 23 (sending and delivery of notices and documents), in paragraph (2)(a), omit “electronic” where it second occurs.
- (8) At the end of rule 25 (appeals lodged prior to 1 April 2023), insert—
- “(9) The appellant must, not later than 35 days before the date set for the hearing, provide to the assessor and the First-tier Tribunal a written statement specifying—
 - (a) the grounds of appeal; and
 - (b) if the appeal relates to the rateable value or net annual value of the lands and heritages as entered in the valuation roll, the valuation which the appellant considers should be entered in the roll and the grounds on which that valuation is arrived at.
 - (10) The assessor must provide to the appellant and the First-tier Tribunal a written statement specifying the grounds on which the entry in the valuation roll was arrived at—
 - (a) within 28 days, beginning on the date of receipt of the statement described in paragraph (9), and
 - (b) not later than 21 days before the date set for the hearing.

(3) 1854 c. 91.

(4) 1949 c. 42. Relevantly amended by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 12(1), the Local Government and Housing Act 1989 (c. 42), section 145 and schedule 6, paragraph 1 and S.I. 2009/1307, article 5(1) (2) and Schedule 1, paragraph 11.

- (11) If the appellant does not provide the written statement specified in paragraph (9), in accordance with that paragraph, the First-tier Tribunal may dismiss the appeal in accordance with rule 6(3)(c) (dismissal of a case).”.
- (9) In rule 26 (notice of appeal)—
- (a) in paragraph (2)—
 - (i) in sub-paragraph (i)—
 - (aa) after “sent”, omit “under regulations made”,
 - (bb) for “14” substitute “15”,
 - (ii) in sub-paragraph (j), for “16” substitute “18”,
 - (b) in paragraph (5), for “the schedule of the Valuation Timetable (Scotland) Order 2022,” substitute “schedule 1 of the 2022 Order.”.
- (10) In rule 27 (confirmation of receipt of appeal by the First-tier Tribunal)—
- (a) in paragraph (1)(b), for “26(3)(b)” substitute “26”,
 - (b) in paragraph (2)(a)(iii), for “14” substitute “15”,
 - (c) in paragraph (3), after “the” where it first occurs insert “information and”.
- (11) In rule 35 (notice of appeal), in paragraph (3)—
- (a) in sub-paragraph (c), for “service” substitute “date of service”,
 - (b) in sub-paragraph (f)(ii), for “13 February” substitute “15 May”,
 - (c) in each of sub-paragraphs (g) and (h), for “10” substitute “9”.

Amendment of the Upper Tribunal for Scotland (Local Taxation Rules of Procedure) Regulations 2022

3.—(1) The Upper Tribunal for Scotland (Local Taxation Rules of Procedure) Regulations 2022(5) are amended as follows.

(2) In schedule 1 (the Upper Tribunal for Scotland Local Taxation Rules of Procedure 2022), in each of rule 31 (reviews) and rule 32(1) (appeal), for “that Act” substitute “the 2014 Act”.

- (3) In schedule 3 (form of appeal referral)—
- (a) for “26” where it first occurs substitute “30 (decision on referral to the Upper Tribunal)”,
 - (b) for “2023”, in each place where it occurs, substitute “2022”,
 - (c) for “23” substitute “26 (notice of appeal)”,
 - (d) for “26” where it second occurs substitute “29 (application for referral to the Upper Tribunal)”.

St Andrew’s House,
Edinburgh
16th February 2023

ELENA WHITHAM
Authorised to sign by the Scottish Ministers

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make amendments to the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022 (“the Local Taxation Chamber Regulations”) and the Upper Tribunal for Scotland (Local Taxation Rules of Procedure) Regulations 2022 (“the Upper Tribunal Regulations”).

Regulation 2 amends the Rules in the schedule of the Local Taxation Chamber Regulations. Amendments are made to rule 1 to insert additional defined terms and to amend the wording of existing terms to improve clarity. Regulation 2 also makes minor corrections to rules 17, 20, 22, 23, 25, 26, 27 and 35. Provision to ensure appellants and respondents provide the First-tier Tribunal and each other with relevant information in relation to their case is also added to rule 25 (appeals lodged prior to 1 April 2023), and related provision added to rule 6 (dismissal of a case).

Regulation 3 amends the Rules in schedule 1 of the Upper Tribunal Regulations and the form in schedule 3 of those Regulations for the purposes of the referral of an appeal from the First-tier Tribunal for Scotland to the Upper Tribunal for Scotland. This regulation also makes changes to clarify rules 31 and 32.

A business and regulatory impact assessment has not been prepared in relation to these Regulations as no, or no significant impact upon business, charities or voluntary bodies is foreseen.