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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 200**

**TRIBUNALS AND INQUIRIES**

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

*Made* - - - - *29th June 2023*

*Coming into force* - - *1st July 2023*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 80, 87 and 113(1) of the Local Government Finance Act 1992(1), sections 10(2)(a) and 40(1), (3) and (4) of the Tribunals (Scotland) Act 2014(2) and all other powers enabling them to do so.

In accordance with section 11(2) of the Tribunals (Scotland) Act 2014, the Scottish Ministers have consulted the President of Tribunals.

In accordance with section 79(2)(c) of that Act, a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament(3).

**Citation and commencement**

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

**Amendment of the First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition) Regulations 2023**

2.—(1) The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition) Regulations 2023(4) are amended as follows.

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- (1) 1992 c. 14. Section 80 was amended by paragraph 176 of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c. 39) and S.S.I. 2023/45. Section 87 was amended by schedule 14 of the 1994 Act and S.S.I. 2023/45. There are amendments to section 113(1) not relevant to these Regulations. Section 116(1) contains a definition of “prescribed” relevant to the exercise of powers in these regulations. The functions of the Secretary of State, in so far as within devolved competence, were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).
- (2) 2014 asp 10.
- (3) The powers to make these Regulations are exercised together by virtue of section 33(2) of the Interpretation and Legislative Reform (Scotland) Act 2010 (asp 10). The Regulations are subject to the affirmative procedure by virtue of section 33(3) of that Act.
- (4) S.S.I. 2023/47.

(2) In regulation 4 (composition of Upper Tribunal hearing appeals or referrals from First-tier Tribunal)—

- (a) in paragraph (1), for the words before sub-paragraph (a) substitute “The Upper Tribunal, when convened to decide any matter in a case appealed or referred from the First-tier Tribunal, must consist of—”,
- (b) omit paragraph (4),
- (c) in paragraph (5), omit the words “and (4),”,
- (d) after paragraph (6), insert—

“(7) In paragraph (1), a case appealed or referred from the First-tier Tribunal includes a case transferred to the Upper Tribunal by virtue of the Upper Tribunal for Scotland (Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland) Regulations 2023<sup>(5)</sup>.”.

### **Amendment of the Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993**

3.—(1) The Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993<sup>(6)</sup> are amended as follows.

(2) In regulation 15(3) (appeal in the event of disagreement as to proposed alteration), in each of sub-paragraphs (a) to (d), for “weeks” substitute “months”.

### **Amendment of the Council Tax Reduction (Scotland) Regulations 2021**

4.—(1) The Council Tax Reduction (Scotland) Regulations 2021<sup>(7)</sup> are amended as follows.

(2) In regulation 94(3) (appeal against a determination on an application) of the Council Tax Reduction (Scotland) Regulations 2021, for “70A(2)” substitute “93(4)(c)”.

St Andrew’s House,  
Edinburgh  
29th June 2023

*SIOBHIAN BROWN*  
Authorised to sign by the Scottish Ministers

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(5) [S.S.I. 2023/48](#).

(6) [S.I. 1993/355](#). Regulation 15 was substituted by the First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 ([S.S.I. 2023/45](#)).

(7) [S.S.I. 2021/249](#). Regulation 94 was substituted by the First-tier Tribunal for Scotland (Transfer of Functions of the Council Tax Reduction Review Panel) Regulations 2023 ([S.S.I. 2023/46](#)).

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make amendments to the First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition) Regulations 2023 (“the Composition Regulations”), the Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993 (“the 1993 Regulations”) and the Council Tax Reduction (Scotland) Regulations 2021 (“the 2021 Regulations”).

Regulation 2 amends regulation 4 of the Composition Regulations so that there are no specific composition requirements for a hearing by the Upper Tribunal when exercising functions under section 1(3A) or (3BA) of the Lands Tribunal Act 1949. It also applies the composition requirements to appeals against decisions of a valuation appeal committee transferred to the Upper Tribunal from the Lands Tribunal for Scotland.

Regulation 3 amends regulation 15 of the 1993 Regulations to change the time period for service of a notice in respect of a proposed alteration of a valuation band from 6 weeks to 6 months.

Regulation 4 corrects a consequential amendment in regulation 94 of the 2021 Regulations following transfer of functions of the council tax reductions review panel.

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.