
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2023 No.

The First-tier Tribunal for Scotland (Transfer of Functions of the Council Tax Reduction Review Panel) Regulations 2023

Citation and commencement

1. These Regulations may be cited as the First-tier Tribunal for Scotland (Transfer of Functions of the Council Tax Reduction Review Panel) Regulations 2023 and come into force on 1 April 2023.

Interpretation

2. In these Regulations—

“the 2021 Regulations” means the Council Tax Reduction (Scotland) Regulations 2021⁽¹⁾,

“the council tax reduction review panel” means the panel specified in regulation 95(1) of the 2021 Regulations appointed to conduct a further review of determinations on applications for council tax reduction,

“First-tier Tribunal” means the First-tier Tribunal for Scotland,

“functions of the council tax reduction review panel” means the functions exercisable by any member of the council tax reduction review panel.

Transfer of functions of the council tax reduction review panel to the First-tier Tribunal

3. The functions of the council tax reduction review panel are transferred to the First-tier Tribunal with allocation to the Local Taxation Chamber⁽²⁾.

Abolition of the council tax reduction review panel

4. The council tax reduction review panel is abolished.

Transitional and saving provisions

5. Schedule 1 which contains transitional and saving provisions has effect.

Consequential amendments and revocations

6. Schedule 2 which contains consequential amendments and revocations has effect.

(1) S.S.I. 2021/249.

(2) The Local Taxation Chamber of the First-tier Tribunal for Scotland was brought into being by S.S.I. 2021/448.

Draft Legislation: This is a draft item of legislation. This draft has since been made as a Scottish Statutory Instrument: The First-tier Tribunal for Scotland (Transfer of Functions of the Council Tax Reduction Review Panel) Regulations 2023 No. 46

St Andrew's House,
Edinburgh
Date

Name
Authorised to sign by the Scottish Ministers