

POLICY NOTE

THE FIRST-TIER TRIBUNAL FOR SCOTLAND (TRANSFER OF FUNCTIONS OF THE COUNCIL TAX REDUCTION REVIEW PANEL) REGULATIONS 2023

SSI 2023/XXX

1. The above instrument will, if approved by the Parliament, be made in exercise of the powers conferred by sections 20(2), 28(2) and 79(1) of the Tribunals (Scotland) Act 2014 (“the 2014 Act”). The instrument is subject to affirmative procedure.
2. In accordance with sections 11(1)(a) and (b) of that Act, the Scottish Ministers have obtained the Lord President’s approval and have consulted such other persons as they considered appropriate.

Purpose of the Instrument:

The purpose of the instrument is to make provision for the transfer to the Local Taxation Chamber of the First-tier Tribunal for Scotland (“the First-tier Tribunal”) of the functions of the council tax reduction review panel.

The First-tier Tribunal was established by section 1 of the 2014 Act. It is divided into chambers, with the chambers hearing cases according to their subject-matter. The Local Taxation Chamber of the First-tier Tribunal will hear cases previously dealt with by valuation appeals committees and the council tax reduction review panel.

The instrument sets out transitional provisions to manage the transfer of on-going casework. The instrument also makes consequential amendments to existing legislation.

Policy Objectives

3. The First-tier Tribunal and the Upper Tribunal for Scotland (“Upper Tribunal”) were established by the 2014 Act. The First-tier Tribunal is divided into chambers according to the subject matter of the case. The 2014 Act also allows the Scottish Ministers to transfer the functions of tribunals listed in schedule 1 of that Act to the Scottish Tribunals.
4. These regulations make provision for the transfer into the Scottish Tribunals of the existing functions of the council tax reduction review panel (“CTRRP”). Upon transfer, the CTRRP will be abolished and appeals will be heard in the Local Taxation Chamber of the First-tier Tribunal, with onward appeals available to the Upper Tribunal, subject to the requirements of the 2014 Act.
5. These regulations also set out transitional provisions to manage the transfer of on-going casework and make necessary consequential amendments to legislation. Cases being dealt with by the CTRRP on the date of transfer will be completed by the First-tier Tribunal. This includes all appeals which have been notified to assessors, which will be transferred to the First-tier Tribunal. Decisions made by the CTRRP before transfer remain in force.

6. Fuller details of the policy objectives relating to the 2014 Act are described in the Policy Memorandum which accompanied the Tribunals Bill. The link below shows the passage of the Bill through Parliament and includes the Policy Memorandum.

<http://www.scottish.parliament.uk/parliamentarybusiness/Bills/62938.aspx>

Consultation

7. A consultation with interested parties took place between 20 September and 28 November 2021. There were 13 responses to this consultation. 11 respondents gave permission to publish their responses, which are available on the Scottish Government website:

[Published responses for Local taxation - Valuation Appeals Committees etc: transfer of functions - Scottish Government - Citizen Space \(consult.gov.scot\)](#)

Impact Assessments and Financial Effects

8. An Equality Impact Assessment (“EQIA”) was completed for the Tribunals (Scotland) Bill – see link below:

[Tribunals \(Scotland\) Bill - Equality Impact Assessment - Results \(webarchive.org.uk\)](#)

The Bill EQIA made a number of Key Findings:

- The operation of the tribunal jurisdictions transferring into the new structure will not be affected.
- Tribunal users will not be affected directly by the Bill provisions.
- Tribunals distinctiveness will be protected.
- Tribunal members will not be adversely affected and their independence will be enhanced.

9. As the CTRRP was not included in Schedule 1 at the time the Tribunals (Scotland) Bill was laid in Parliament, and was added to Schedule 1 of the 2014 Act in September 2022, further consideration was given as to whether an Equality Impact Assessment was required. The transfer of functions of the CTRRP applies to everyone equally. It is an administrative change which does not impact on underlying council tax policy. It was considered that no further EQIA is required.

10. A Business and Regulatory Impact Assessment has been completed and is attached. The impact on the Scottish Government is minimal. The impact of this policy on the Scottish Legal Aid Board is minimal.

11. A Data Protection Impact Assessment was not considered to be required for these regulations. The transfer will involve a change in data controller, but no change to the data to be processed. A consultation with the Information Commissioner’s Office took place in November 2022 and the ICO confirmed that no further engagement was required at that point in time.

12. A Child Rights and Wellbeing Impact Assessment was not considered necessary as there are no children's impact issues arising.

**Scottish Government
Justice Directorate**

December 2022